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Public Documents of Massachusetts:

BEING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1902.

PUBLISHED BY THE SECRETARY OF THE COMMONWEALTH.

VOL. I.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1903.

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ELEVENTH ANNUAL REPORT

OF THE

SECRETARY OF THE COMMONWEALTH

OF

MASSACHUSETTS

FOR THE

YEAR ENDING DECEMBER 31, 1902.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1903.

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Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, Jan. 27, 1903.

To the Honorable Senate
and the House of Representatives.

I have the honor to submit, in compliance with the Revised Laws, chapter 5, section 10, the eleventh annual report of the transactions of this office, for the year ending Dec. 31, 1902, including the returns of the number of liquor licenses granted by the several cities and towns, the amount received for such licenses, and the votes of the cities and towns on the question of granting them; also the returns of the sheriffs of the several counties, of money received by them, and of their attendance upon a court of record and the county commissioners.

The work of the office has steadily increased, especially in the corporation division, where it will be necessary to employ an additional clerk.

RECEIPTS AND EXPENDITURES.

Some evidence of the growth of the business of the office is to be found in the receipts from fees, etc., which amount to $73,739.83, — an increase of more than $10,000 over the receipts for the year 1901. The details are as follows: —

Commissions,			$10,935 00
Corporation certificates,			27,691 85
Limited partnerships,			57 00
Licenses,			18,897 50
Sale of books, etc.,			12,885 13
Sale of Bradford Histories,			300 00
Labels, trade-marks, etc.,			794 00
Miscellaneous,	Certificates,	$756 25	
	Revolutionary Records,	641 75	
	Copies,	732 35	
	Advance sheets of laws,	49 00	
			2,179 35
			$73,739 83

All of these fees were paid into the treasury monthly, and quarterly reports thereof made to the Governor and Council, as required by the Revised Laws, chapter 5, section 1.

The expenses for salaries were $38,711.68, and the incidental expenses $2,712.89.

Commissions.

The number of commissions issued was 2,562, — an increase of 198 over the number issued in 1901. Of these, 375 were without fee, and 41 became void by reason of the failure of the appointees to take out the commissions or to qualify thereunder. The different classes were as follows: —

Commissions issued in 1902.

Justices of the peace,	1,374
Notaries public,	715
Supervisors of elections,	114
Trustees, commissioner, etc.,	100
Special commissioners,	27
Commissioners in other States and foreign countries,	26
Justices of the peace to solemnize marriages,	25
Supervisors of registration,	18
Associate and special justices of municipal, police and district courts,	17
Justices of the peace to issue warrants and take bail,	17
Public administrators,	13
Clerks of municipal, police and district courts,	12
Masters in chancery,	12
Deputy Chief District Police, Fire Marshal's department, and aids,	9
Medical examiners,	9
Associate medical examiners,	9
District Police,	9
Justices of municipal, police and district courts,	8
Trial justices,	8
Public warehousemen,	6
Associate justices of superior court,	5
Commissioners to qualify civil officers,	4
State Board of Publication,	4
Pilots,	4
Committee on corporation laws,	3
Assistant inspectors of gas meters and illuminating gas,	2
Inspector of gas meters and illuminating gas,	1
Controller of accounts of county officers, etc.,	1
Special district police officers,	1
Person to prepare tables showing changes in General Laws,	1
Messenger, Executive department,	1
Assistant messenger, Executive department,	1

Chief justice of supreme judicial court,	1
Associate justice of supreme judicial court,	1
District attorney,	1
Judge of probate and insolvency,	1
Chief of the Cattle Bureau of the State Board of Agriculture,	1
Port warden,	1

Certificates to the number of 3,587 were issued, — an increase of 425 over 1901. Fees were remitted for 562.

Corporation Division.

The total number of certificates of incorporation issued under general laws to new corporations was 523, — the same number as were issued in 1901, — classified as follows: —

Manufacturing and mercantile corporations (under Revised Laws, chapter 110, section 20),	258
Religious, charitable, social, educational, musical, athletic, etc., corporations (under Revised Laws, chapter 125, section 6),	214
Churches (under Revised Laws, chapter 36, section 51),	26
Fraternal beneficiary corporations (under Revised Laws, chapter 119),	18
Street Railway corporations (under Revised Laws, chapter 112),	5
Co-operative bank (under Revised Laws, chapter 114),	1
Assessment insurance company (under Revised Laws, chapter 120),	1

Two certificates of incorporation were filed by Roman Catholic churches under Revised Laws, chapter 36, sections 44, 45 and 46.

The number of miscellaneous certificates filed and recorded was 3,432, — an increase of 66. Of these, 2,482 were certificates of condition of Massachusetts corporations (under section 51, chapter 110 of the Revised Laws); 258 were certificates of organization of manufacturing and mercantile corporations (under chapter 110 of the Revised Laws); 214 were certificates of religious, charitable and other organizations (under chapter 125 of the Revised Laws); 247 were certificates of payment of capital in manufacturing and mercantile corporations (under chapter 110 of the Revised Laws); and the remainder were distributed among 18 different classes.

The number of miscellaneous certificates filed and not recorded was 1,480, — an increase of 177, — of which 1,337 were certificates of condition of foreign corporations, and the remainder were divided among 14 other classes.

There were issued 14 certificates of change of name of corporations, — a decrease of 7.

Returns were received of the dissolution of 64 corporations by the supreme judicial court, — a decrease of 5.

Under the act relating to the incorporation of clubs, two certificates of incorporation which had been issued to clubs were declared void and of no further effect, upon evidence that the premises of the clubs were used for illegal purposes; and charters were refused in 6 cases.

Details of all these statistics appear in the Abstract of Certificates of Corporations, published by this office (Public Document, No. 10).

Limited partnership certificates to the number of 56 were filed and recorded, — a decrease, compared with 1901, of 2.

Labels, Trade-marks, etc.

By chapter 72, section 7, Revised Laws, which relates to the adoption and registration of labels, trade-marks, stamps and forms of advertisement, the duty is placed upon the Secretary of the Commonwealth of receiving, filing and recording such labels, etc., and of issuing and recording certificates of record. Under this law, labels, trade-marks, stamps and forms of advertisement were received and certificates of record issued and recorded in 387 cases, — an increase of 88.

By chapter 430, Acts of 1902, a penalty was imposed upon any person who, not being a member of a labor union, wilfully wears or uses the insignia, distinctive ribbons or membership rosette or button thereof, for the purpose of representing that he is a member of such labor union; provided that such insignia, distinctive ribbons or membership rosette or button have been registered in the office of the Secretary of the Commonwealth; but no provision was made for the manner of registration, or the facts to be submitted in connection therewith by a registrant under said chapter. Pending the calling of the attention of the General Court to the omission referred to, this office, under verbal advice of the Attorney-General, has received such insignia, distinctive ribbons or membership rosettes or buttons for registration, in accordance with the provisions of sections 7 and 8 of chapter 72, Revised Laws, which provides for the adoption and registration of labels, trade-

marks, stamps and forms of advertisement under certain regulations of this office. I recommend legislation to cover the omission in the statute first cited, and also to confirm the registration of the insignia, distinctive ribbons or membership rosettes or buttons already received and recorded under the statute providing for the registration of labels.

Marks and Devices on Cans, etc.

By chapter 72, section 15, Revised Laws, which provides for the protection of owners of cans, bottles, boxes, siphons and fountains used in the sale of milk, cream, soda water, mineral and aerated waters, ale, beer, ginger ale or similar beverages, it is made the duty of the Secretary of the Commonwealth to receive and file descriptions of marks, devices, etc.; and under this law 21 such descriptions were received and filed, — an increase of 7. Under section 19 of said chapter 72, Revised Laws, protecting dealers and consumers against the unlawful use and destruction of milk cans, jugs, bottles or jars, 30 descriptions of marks, devices, etc., were received and filed, — an increase of 7.

Vital Statistics.

The returns of births, marriages and deaths from the various cities and towns for the year 1901, which were received in 1902, cover 71,976 births, 24,891 marriages and 48,275 deaths, — a total of 145,142. This is an increase, as compared with the returns for 1900, of 549 marriages, and a decrease of 1,410 births and 2,881 deaths.

The medical examiners' returns for 1901 cover 2,782 cases,— an increase of 150, as compared with the returns for 1900.

The returns by the clerks of the courts of the decrees of divorce for 1901 number 1,637, being an increase of 224, as compared with the returns for 1900.

All of these figures are compiled and presented fully in the sixtieth registration report (Public Document, No. 1).

This office has been requested by the chief statistician of the United States census office to obtain and forward to him monthly the returns of deaths which are now sent in annually by the city and town clerks. At present the law provides that the city and town clerks shall transmit annually to this office certified copies of the records of births, marriages and deaths re-

corded by them during the calendar year. The clerks of cities and towns containing less than thirty thousand inhabitants are allowed until the first day of March; the clerks of cities containing more than thirty thousand and less than one hundred thousand inhabitants, until the first day of April; and the clerks of cities containing one hundred thousand inhabitants or more, until the first day of May to make these returns. It is claimed that this wide margin of time is necessary, for special reasons, in the case of returns of births and marriages. These special reasons, however, do not exist in the case of records of deaths, which, so far as now appears, may be returned for each month within a few days after the close of the month. In view of the great value of these statistics and of the vital importance of their presentation to the public with the least possible delay, I commend the matter to the favorable consideration of the Legislature.

Archives.

The general use of the archives for historical research is on the increase, and will probably continue to grow, although the call for certificates of the service of Revolutionary and Colonial ancestors has fallen off in some degree.

Two hundred volumes of returns of births, marriages and deaths, with eight volumes of additional entries, have been rebound during the year, so that the entire collection of returns of vital statistics is now in an excellent condition. Under the provisions of the act of 1902 (chapter 470), "To provide for the preservation of town records of births, marriages and deaths previous to the year 1850," records of the following towns have been received and distributed: Montgomery, Pelham, Princeton, Walpole, Peru, Alford and Hinsdale.

The ninth volume of Massachusetts Soldiers and Sailors of the Revolutionary War, including all names with accompanying service records between KAB and LSU, was issued in March, and the tenth volume, including names between LUA and MOP, was issued in November. More than a quarter of volume XI. has been completed, is in page, and it is intended to issue this and volume XII. during the current year.

In addition to the binding of the returns of births, marriages and deaths, there have also been rebound eight volumes of the manuscript collection, sixteen volumes of court records and

three volumes of the Massachusetts Bay Colony records. This work will be continued during the current year.

In addition to the work in connection with the publication of the Revolutionary Records and other routine work a much-needed index to the Plymouth Colony manuscript records of wills and deeds has been completed, in the form of a table of contents, with cross-references, for each of the ten volumes.

A name index has also been completed to Mass. Archives, volume 70 and volume 107, which cover military records during the Colonial period; and a complete chronological table of contents has been compiled for two volumes of court records that were imperfectly indexed originally.

A card index has also been completed for the miscellaneous files covering the State period 1780–1900.

There is a large collection of papers in file boxes almost entirely connected with eastern lands and the various commissions that had charge of the unappropriated lands at different times, as well as papers taken over from the land office at the time of its abolition, which are entirely without any sort of an index or arrangement. It is the intention to have them arranged and grouped systematically, and, if possible, to index them under subject heads, when a good opportunity occurs for doing the work; but the office force as at present constituted is entirely occupied in getting out the Revolutionary Records, attending to search inquiries, waiting upon visitors, etc.

The matter of providing sufficient room for the archives division presses more and more urgently, and I commend its consideration to the Legislature.

Document Division.

There were printed under the direction of this office, during the year 1902, in the Public Document series (numbering 67 different reports), 204,450 volumes, — a decrease of 2,700 volumes. Of this number, 130,100 were handled and distributed in the document division, being supplied to members of the General Court, to cities and towns, public officers, libraries and to the public generally.

In addition to the Public Document series, there were printed and distributed 25,000 copies of the pamphlet edition of the laws; 12,000 copies of the Blue Book; 13,500 copies of the

Manual for the General Court; 906 copies of the term reports; 1,000 copies each of the Senate and House Journals, 1,000 copies each of the Senate and House Journals special session; and there were also received and distributed 7,500 copies each of volumes I. and II., Revised Laws; 7,500 copies of the Index to the Revised Laws; 1,000 copies each of volumes IX. and X., Massachusetts Soldiers and Sailors of the Revolutionary War; 500 copies each of the Vital Records of the Towns of Alford, Hinsdale, Pelham, Peru, Princeton, Montgomery and Walpole; 500 copies of the John O'Neil murder trial; 10,000 copies Provisions of Law concerning Innholders and Common Victuallers; 750 copies volume IX., Province Laws; 6,000 copies Laws Relating to Elections; and 5,000 copies of the Supplement to Laws Relating to Elections, — making a grand total of 235,756 volumes which have passed through the document division during the year, — an increase of 10,605 over 1901.

Two hundred and ninety-nine copies of the Bradford History were sold during the year.

State Printing.

The cost of printing the Public Document series in 1902 was $66,577.43, — an increase of about $4,500 over the amount in 1901. The most expensive single report in the series was that of the Board of Agriculture, $5,367.99, — an increase of about $200 over the previous year. Next in point of cost is the report of the State Board of Health, $3,466.30, — a decrease of over $1,000. The printing of Public Document No. 66, being the report of the Commissioners on the Compilation of the Records of Soldiers and Sailors of the War of the Rebellion, cost only $9.18. The Blue Book cost $6,294.62, — nearly $200 less than the previous year; the Manual for the General Court, $3,684.16, — a decrease of about $250. The Senate printing bill, including the extra session, was $6,376.04; the Senate Journal, $1,305.23; the House printing, including the extra session, $15,207.60; and the House Journal, $1,630.99. The official ballots for use at the State election cost $7,751.32.

In compliance with written requests from the Commissioner of Public Records, Mr. Robert T. Swan, and from the president of the Board of Registration in Dentistry, Dr. John F.

Dowsley, I recommend an increase of the number of copies of their reports as follows: —

Commissioner of Public Records, from 2,000 copies to 2,500 copies; Board of Registration in Dentistry, from 2,500 to 3,000 copies.

Publication of Special Acts.

In accordance with a recommendation of this office, the Legislature of 1902 passed a resolve (chapter 55) to provide for the publication and distribution of the Special Laws passed in the years 1898 to 1901, inclusive. This work was promptly performed, and the book has been distributed, as required by the resolve.

Engrossment of Bills and Resolves.

I beg leave to refer to that portion of my last annual report which relates to the engrossment of bills and resolves, and renew my recommendation that this work be transferred from the office of the Secretary of the Commonwealth to that of a clerk, or clerks, under the immediate direction of the Legislature.

Changes of Names.

The returns of 450 names changed, as decreed by the several probate courts, were received and filed, in compliance with the requirements of the Revised Laws, chapter 154, section 14, and published in the Blue Book.

Pedlers' Licenses.

There were issued to hawkers and pedlers, under the provisions of chapter 65, Revised Laws, 1,806 licenses, a decrease of 194 from 1901. Of this number, 346 were for the State, 473 for counties, 708 for cities and towns, and 279 for cities and towns in which the applicant resided and paid taxes on a stock in trade.

Of free licenses issued, 532 were to soldiers and sailors who served in the army or navy during the war of the rebellion, — a decrease of 58, as compared with the previous year; 43 to soldiers and sailors who served in the war against Spain, — an increase of 29; and 65 to persons seventy years of age or upwards. There were no State licenses issued to itinerant vendors. The number of transfers of licenses was 163.

Returns under the "Lobby Act."

Under what is known as the "lobby act" (Revised Laws, chapter 11, sections 285 to 306 inclusive) 369 entries were made upon the docket of legislative counsel and agents, — an increase of 15 as compared with 1901. Returns were received at this office covering 338 of these entries. Of those received, it became the duty of the Secretary to transmit 28 to the Attorney-General for his information, 17 of them appearing to be irregular or defective, and the other 11 being received after the expiration of the time limit. The 31 cases of delinquency were reported to the Attorney-General, as required by law.

Elections.

All statements and statistics referring to elections appear, as required by law, in Public Document, No. 43 (Assessed Polls, Registered Voters, etc.), together with recommendations in relation thereto.

Under the provisions of chapter 11, Revised Laws, relative to statements of election expenses, 179 duplicate returns were received from city and town clerks, examined and placed on file. This is an increase of 34 over 1901.

There were also received and placed on file 106 certificates, stating that the aggregate receipts or disbursements did not exceed $20, — a decrease of 30.

Proclamations.

The usual Thanksgiving and Arbor Day proclamations were printed and distributed under the direction of this office. Of the Thanksgiving proclamation, about 2,400 were sent by mail to churches and about 100 to institutions; and of the Arbor Day proclamation, 1,050 were distributed by mail.

Pardons, Requisitions, etc.

The number of pardons made out and issued in 1902 was 25; requisitions upon other States, 34; warrants issued upon requisitions from other States, 21; transfers from prisons, etc., to hospitals, 30; permit for release from State Prison on parole, 2.

Naturalization Returns.

Under the provisions of the Revised Laws, chapter 166, section 17, returns were received of the naturalization of 3,242 persons before the various courts of the Commonwealth during the year 1901, — a decrease of 3,588, as compared with the returns for 1900. These returns were indexed and bound in convenient form for reference, as required by law.

Great Seal and Coat-of-Arms.

Again I recommend legislation to prohibit the use of the Great Seal or the Coat-of-Arms of the Commonwealth for advertising or commercial purposes. A bill with this purpose in view has been passed by each branch of the Legislature at different sessions, and defeated in the other branch through the influence of parties who used, and still use, the coat-of-arms as an advertisement. While this is done without intentional disrespect, its tendency is to lower the dignity of the insignia of the Commonwealth. Moreover, the practice is spreading, and the coat-of-arms is now used on footwear, bottled whiskey, and probably on other articles of merchandise. The proposed law would not prevent the use of the seal or the coat-of-arms for decorations on public occasions; it would simply protect them from being used commercially, — a proposition which would seem to require no argument.

Solemnization of Marriages.

I recommend immediate legislation to determine the question of the authority of officers of the Salvation Army to solomnize marriages. This question has been raised by certain city officers charged with the duty of recording marriages and making return thereof to the Secretary of the Commonwealth. Their query is, whether a marriage certified to by an officer of the Salvation Army as a "minister of the gospel," can be regarded as lawful, and recorded and returned accordingly. As the law now stands, the question is difficult to determine. The doubt is so serious as to warrant some action by the Legislature which will determine clearly whether or not the claim of certain officers of the Salvation Army to authority to solemnize marriages is valid.

Miscellaneous.

As required by law, the return of the Surveyor-General of Lumber of the various kinds and quantities of lumber surveyed and the amount of fees received by him and his deputies in the year 1901 was received and filed Jan. 11, 1902.

The return of the Inspector-General of Fish, hitherto made to this office and published in the Boston "Daily Advertiser," appears to be no longer required, the office of Inspector-General being abolished by chapter 138 of the Acts of 1902, which act transfers the powers and duties of the Inspector-General of Fish to the Board of Commissioners on Fisheries and Game. This Board is required to include in its annual report a brief statement of the work of fish inspection, which seems to render unnecessary the return heretofore required by the Revised Laws, chapter 56, section 5. Said section 5 should therefore be repealed, and I so recommend.

The four special reports from this office which form a part of the Public Document series, namely, Returns of Births, Marriages and Deaths (Public Document, No. 1), Abstract of Certificates of Corporations (Public Document, No. 10), Aggregates of Polls, Property, Taxes, etc. (Public Document, No. 19), and Returns of Assessed Polls, Registered Voters, and Persons who Voted, etc. (Public Document, No. 43), have been made, as required by law.

Respectfully,

WM. M. OLIN,
Secretary of the Commonwealth.

LIQUOR LICENSES,

1902.

ABSTRACT OF RETURNS made by the several city and town clerks to the Secretary of the Commonwealth, in the year 1902, under the requirements of section 10, chapter 100, Revised Laws, showing the number of licenses issued for the sale of intoxicating liquors, the amounts received therefor, and the number of licenses revoked during the year, with a statement of the vote given at their last annual meeting on the question, "Shall licenses be granted for the sale of intoxicating liquors in this city (or town)?"

[NOTE. — The action of a town (in February, March or April) governs the year in which the vote is taken, while that of a city (in December) governs the following year.]

Liquor Licenses, 1902.

COUNTIES, CITIES AND TOWNS.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
BARNSTABLE CO.																								
Barnstable,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90	197
Bourne,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	197
Brewster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	67
Chatham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77
Dennis,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	107
Eastham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	69
Falmouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105	423
Harwich,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	230
Mashpee,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	38
Orleans,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	3	42
Provincetown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	138	201
Sandwich,	-	-	-	1	$300 00	-	-	-	-	1	$250 00	-	-	-	-	-	-	-	-	-	-	550 00	133	132
Truro,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	73
Wellfleet,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	59
Yarmouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	146
Totals,	-	-	-	1	$300 00	-	-	-	-	1	$250 00	-	-	-	-	1	$1 00	-	-	-	-	$551 00	826	2,058

Berkshire Co.																									
Adams,	11	$11,000 00	-	-	-	-	-	-	-	11	$5,500 00	-	1	$200 00	-	4	$4 00	-	-	-	-	$16,704 00	885	489
Alford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
Becket,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	62
Cheshire,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	127	51
Clarksburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	27
Dalton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140	257
Egremont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	74
Florida,	-	-	-	1	$250 00	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	550 00	25	18
Great Barrington,	4	7,200 00	-	-	-	-	-	-	-	4	2,000 00	-	1	1,400 00	-	5	5 00	-	-	-	-	10,605 00	468	332
Hancock,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	37
Hinsdale,	1	1,000 00	-	-	-	-	-	-	-	1	400 00	-	-	-	-	1	1 00	-	-	-	-	1,401 00	122	112
Lanesborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	69
Lee,	3	3,000 00	-	-	-	-	-	-	-	3	900 00	-	-	-	-	3	3 00	-	-	-	-	3,903 00	280	229
Lenox,	2	2,000 00	-	1	300 00	-	-	-	-	1	250 00	-	-	-	-	2	2 00	-	2	$ 00 00	-	2,652 00	276	154
Monterey,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	33
Mt. Washington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	11
New Ashford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	17
N. Marlborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134	66
North Adams,	22	28,600 00	-	-	-	-	-	-	-	22	15,400 00	-	2	2,000 00	-	13	13 00	-	-	-	-	46,013 00	1,705	1,580
Otis,	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	43	12
Peru,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	31
Pittsfield,	19	28,500 00	-	1	500 00	-	-	-	-	19	5,700 00	-	2	2,800 00	-	13	13 00	-	-	-	-	37,513 00	2,248	1,809
Richmond,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	39
Sandisfield,	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	58	37
Savoy,	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	33	19
Sheffield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	137	148
Stockbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	174	156
Tyringham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
Washington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	20
W. Stockbridge,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	1	1 00	-	-	-	-	1,301 00	88	48
Williamstown,	1	1,500 00	-	2	750 00	-	-	-	-	1	500 00	-	2	650 00	-	4	4 00	-	-	-	-	3,404 00	319	298
Windsor,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	34
Totals,	65	$84,800 00	-	8	$2,550 00	-	-	-	-	65	$31,550 00	-	8	$7,050 00	-	49	$49 00	-	2	$100 00	-	$126,099 00	7,470	6,309
Bristol Co.																									
Acushnet,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
Attleborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	397	719
Berkley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	58
Dartmouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	191
Dighton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	91
Easton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112	240
Fairhaven,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	150	202

Liquor Licenses, 1902 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class			Special Club.			Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No Revoked	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Bristol Co.—Con.																								
Fall River,	102	$158,150 00	2	-	-	-	-	-	-	96	$45,600 00	2	3	$4,500 00	-	38	$38 00	1	3	$900 00	-	$209,188 00	7,740	3,447
Freetown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	138
Mansfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	94	216
New Bedford,	158	81,900 00	-	-	-	-	-	-	-	151	2,400 00	-	-	-	-	35	35 00	-	7	2,100 00	-	86,435 00	5,085	2,266
N. Attleborough,	5	12,000 00	-	-	-	-	-	-	-	5	3,000 00	-	-	-	-	-	-	-	1	50 00	-	15,050 00	664	619
Norton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43	89
Raynham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	85
Rehoboth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
Seekonk,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	64
Somerset,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	71
Swansea,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	43
Taunton,	31	40,000 00	-	-	-	-	-	-	-	31	12,400 00	-	-	-	-	12	12 00	-	-	-	-	52,412 00	3,018	1,812
Westport,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	111
Totals,	196	$292,050 00	2	-	-	-	-	-	-	183	$63,400 00	2	3	$4,500 00	-	89	$89 00	1	11	$3,050 00	-	$363,089 00	17,499	10,601
Dukes Co.																								
Chilmark,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	30
Cottage City,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	-	-	-	-	$2 00	70	42
Edgartown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	2	27
Gay Head,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	25
Gosnold,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	8
Tisbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	76
West Tisbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	53
Totals,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	$3 00	-	-	-	-	$3 00	98	261
Essex Co.																								
Amesbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	682	937
Andover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	$4 00	-	-	-	-	$4 00	64	492
Beverly,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	1,353
Boxford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	61
Danvers,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360	771

Essex,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	15	60
Georgetown,	1	$1,800 00	-	-	-	-	-	-	-	1	$700 00	-	-	-	-	-	-	-	-	-	-	-	2,500 00	183	124
Gloucester,	[2]26	39,000 00	-	-	-	-	-	-	-	[2]26	-	-	-	-	-	15	15 00	-	-	-	-	-	39,015 00	2,270	1,675
Groveland,	[3]1	1,800 00	-	-	-	-	-	-	-	[3]1	-	-	-	-	-	-	-	-	-	-	-	-	1,800 00	276	183
Hamilton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	-	1 00	45	98
Haverhill,	[4]38	68,400 00	-	-	-	-	-	-	-	[4]38	-	-	-	-	-	26	26 00	-	-	-	-	-	68,426 00	3,397	2,544
Ipswich,	4	4,000 00	-	-	-	-	-	-	-	4	1,400 00	-	-	-	-	4	4 00	-	-	-	-	-	5,404 00	394	311
Lawrence,	56	112,000 00	-	-	-	-	-	-	-	61	42,000 00	-	1	$2,500 00	-	22	22 00	-	7	$3,500 00	-	[5]160,024 00	5,595	3,153
Lynn,	[4]762	105,000 00	-	[6]1	$1,600 00	-	-	-	-	[6]765	4,150 00	-	[7]87	-	-	35	35 00	-	-	-	-	110,785 00	5,048	4,235
Lynnfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	80
Manchester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	211
Marblehead,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	473	979
Merrimac,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132	168
Methuen,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	-	2 00	316	569
Middleton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	47
Nahant,	3	3,000 00	-	-	-	-	-	-	-	1	500 00	-	-	-	-	-	-	-	1	50 00	-	3,550 00	127	88
Newbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66	160
Newburyport,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,425	1,173
North Andover,	[3]1	2,500 00	-	-	-	-	-	-	-	[3]1	-	-	-	-	-	2	2 00	-	-	-	-	2,502 00	383	269
Peabody,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5 00	-	-	-	-	5 00	880	1,175
Rockport,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143	358
Rowley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	82
Salem,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	20 00	-	-	-	-	20 00	3,367	2,788
Salisbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146	169
Saugus,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	196	398
Swampscott,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134	584
Topsfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	43	76
Wenham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	6	52
West Newbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51	162
Totals,	192	$337,500 00	-	1	$1,600 00	-	-	-	-	198	$48,750 00	-	8	$2,500 00	-	141	$141 00	-	8	$3,550 00	-	$394,043 00	27,095	25,585
Franklin Co.																									
Ashfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	78
Bernardston,	-	-	-	1	$250 00	-	-	-	-	1	$300 00	-	-	-	-	-	-	-	-	-	-	$550 00	51	42
Buckland,	1	$1,200 00	-	-	-	-	-	-	-	1	400 00	-	1	$200 00	-	-	-	-	-	-	-	1,800 00	154	138
Charlemont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	1	-	-	-	1 00	9	61
Colrain,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	54
Conway,	-	-	-	1	250 00	-	-	-	-	1	300 00	-	-	-	-	1	1 00	-	-	-	-	551 00	94	46
Deerfield,	1	1,000 00	-	-	-	-	-	-	-	1	350 00	-	-	-	-	1	1 00	-	-	-	-	1,351 00	151	95
Erving,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	87	49
Gill,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	25

[1] Forty-seven first and fourth classes taken together.
[2] Twenty-six first and fourth classes taken together.
[3] One first and fourth classes taken together.
[4] Thirty-eight first and fourth classes taken together.
[5] Including $2 for two licenses issued to sell alcohol under the seventh class.
[6] Fifty-six first and fourth classes taken together.
[7] Six first, fourth and fifth classes taken together.
[8] One second and fifth classes taken together.

Liquor Licenses, 1902 — Continued.

COUNTIES, CITIES AND TOWNS.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Franklin Co. — Con.																								
Greenfield,	7	$10,500 00	-	-	-	-	-	-	-	7	$2,100 00	-	-	-	-	5	$5 00	-	-	-	-	$12,605 00	845	618
Hawley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
Heath,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	47
Leverett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	34
Leyden,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	25
Monroe,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	16
Montague,	6	6,000 00	-	-	-	-	-	-	-	6	1,800 00	-	-	-	-	5	5 00	-	-	-	-	7,805 00	620	290
New Salem,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	34
Northfield,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	87	80
Orange,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	458	479
Rowe,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	31
Shelburne,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	20	56
Shutesbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	34
Sunderland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	49
Warwick,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	33
Wendell,	-	-	-	1	$250 00	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	550 00	61	40
Whately,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129	49
Totals,	17	$20,700 00	-	3	$750 00	-	-	-	-	20	$6,150 00	-	1	$200 00	-	18	$18 00	1	-	-	-	$27,818 00	2,913	2,531
Hampden Co.																								
Agawam,	2	$2,000 00	-	-	-	-	-	-	-	2	$600 00	-	-	-	-	-	-	-	-	-	-	$2,600 00	157	136
Blandford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	40
Brimfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
Chester,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	1	$1 00	-	-	-	-	1,301 00	59	46
Chicopee,	1,219	29,600 00	-	-	-	-	-	-	-	1,219	-	-	21	-	-	8	8 00	-	-	-	-	29,608 00	1,311	728
E. Longmeadow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	74
Granville,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	72
Hampden,	-	-	-	1	$300 00	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	600 00	93	62
Holland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	15
Holyoke,	45	56,100 00	-	-	-	-	-	-	-	45	13,500 00	-	-	-	-	20	20 00	-	3	$600 00	-	70,220 00	3,067	1,975
Longmeadow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	60

Ludlow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	126
Monson,	2	2,400 00	-	-	-	-	-	-	-	2	600 00	-	-	-	-	2	2 00	-	-	-	-	3,002 00	237	271
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	21
Palmer,	7	11,900 00	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	11,908 00	644	422
Russell,	-	-	-	1	300 00	-	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	550 00	64	56
Southwick,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92	95
SPRINGFIELD,	56	65,800 00	1	1	500 00	-	-	-	-	60	30,900 00	-	2	$4,500 00	-	39	39 00	-	3	1,200 00	-	102,939 00	5,414	2,967
Tolland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Wales,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	91	50
West Springfield,	6	6,400 00	-	1	250 00	-	6	$1,800 00	-	-	-	-	-	-	-	4	4 00	-	1	100 00	-	8,554 00	484	335
Westfield,	12	13,200 00	-	-	-	-	-	-	-	12	4,800 00	-	-	-	-	7	7 00	-	3	150 00	-	18,157 00	1,181	1,034
Wilbraham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	104
Totals,	151	$189,400 00	1	4	$1,350 00	-	6	$1,800 00	-	144	$51,550 00	-	3	$4,500 00	-	84	$84 00	-	10	$2,050 00	-	$250,734 00	13,164	8,744
HAMPSHIRE Co.																								
Amherst,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	$3 00	-	-	-	-	$3 00	246	318
Belchertown,	1	$1,250 00	-	1	$250 00	-	-	-	-	2	$900 00	-	-	-	-	1	1 00	-	-	-	-	2,401 00	116	106
Chesterfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	54
Cummington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	78
Easthampton,	5	6,000 00	-	-	-	-	-	-	-	5	2,000 00	-	-	-	-	3	3 00	-	2	$200 00	-	8,203 00	443	364
Enfield,	-	-	-	1	400 00	-	-	-	-	1	350 00	-	-	-	-	-	-	-	-	-	-	750 00	103	59
Goshen,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	18
Granby,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	70
Greenwich,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	31
Hadley,	1	1,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000 00	116	83
Hatfield,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	127	107
Huntington,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	1	1 00	-	-	-	-	1,301 00	141	103
Middlefield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	22
NORTHAMPTON,	18	22,500 00	-	-	-	-	-	-	-	18	6,300 00	-	-	-	-	10	10 00	-	1	360 00	-	29,170 00	1,408	1,070
Pelham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	23
Plainfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
Prescott,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	15
South Hadley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	187	271
Southampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	62
Ware,	8	9,600 00	-	-	-	-	-	-	-	8	3,200 00	-	-	-	-	3	3 00	-	-	-	-	12,803 00	644	392
Westhampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	49
Williamsburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	121	210
Worthington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
Totals,	35	$42,350 00	-	2	$650 00	-	-	-	-	36	$13,350 00	-	-	-	-	24	$24 00	-	3	$560 00	-	$56,934 00	3,820	3,562

[1] Eighteen first and fourth classes taken together.

[2] One first, fourth and fifth classes taken together.

Liquor Licenses, 1902 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Middlesex Co.																								
Acton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	160
Arlington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	316	693
Ashby,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	76
Ashland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104	96
Ayer,	2	$2,000 00	-	-	-	-	-	-	-	2	$2,000 00	-	-	-	-	2	$2 00	-	-	-	-	$4,002 00	257	192
Bedford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	70
Belmont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	24	100
Billerica,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	290
Boxborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	28
Burlington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	50
Cambridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57	57 00	-	-	-	-	57 00	4,480	8,430
Carlisle,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	50
Chelmsford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	142	162
Concord,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4 00	-	-	-	-	4 00	127	271
Dracut,	3	3,200 00	-	-	-	-	-	-	-	3	900 00	-	-	-	-	-	-	-	-	-	-	4,100 00	278	221
Dunstable,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	41
Everett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	753	1,906
Framingham,	9	12,300 00	-	-	-	-	-	-	-	9	4,400 00	-	-	-	-	8	8 00	-	-	-	-	16,708 00	1,057	981
Groton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89	147
Holliston,	2	2,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	2,001 00	176	155
Hopkinton,	12	2,600 00	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	2,600 00	278	229
Hudson,	5	5,000 00	-	-	-	-	-	-	-	5	2,500 00	-	-	-	-	4	4 00	-	-	-	-	7,504 00	522	480
Lexington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213	336
Lincoln,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
Littleton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	80
Lowell,	91	121,100 00	-	-	-	-	-	-	-	93	48,500 00	-	1	$1,500 00	-	43	43 00	1	2	$100 00	-	171,243 00	6,220	6,655
Malden,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	23 00	-	-	-	-	23 00	1,333	2,041
Marlborough,	13	13,000 00	-	-	-	-	-	-	-	13	6,500 00	-	-	-	-	8	8 00	-	-	-	-	19,508 00	1,604	950
Maynard,	3	3,000 00	-	-	-	-	-	-	-	3	900 00	-	-	-	-	2	2 00	-	-	-	-	3,902 00	292	269
Medford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10 00	1	-	-	-	10 00	799	1,532
Melrose,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	341	1,202
Natick,	9	9,000 00	-	-	-	-	-	-	-	9	4,500 00	-	-	-	-	7	7 00	-	-	-	-	13,507 00	1,192	740

Newton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	25 00	-	-	-	-	25 00	909	1,931
North Reading,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	74
Pepperell,	3	5,100 00	-	-	-	-	-	-	-	3	1,200 00	-	-	-	-	-	2	2 00	-	-	-	-	6,302 00	225	185
Reading,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180	554
Sherborn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	75
Shirley,	1	1,100 00	-	-	-	-	-	-	-	-	-	-	1	400 00	-	-	-	-	-	-	-	-	1,500 00	141	96
Somerville,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	29 00	-	-	-	-	29 00	1,645	3,242
Stoneham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	363	702
Stow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	42
Sudbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	70
Tewksbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	88
Townsend,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	99
Tyngsborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	67
Wakefield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	551	863
Waltham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,577	2,269
Watertown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5 00	-	-	-	-	5 00	538	895
Wayland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	190	235
Westford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	80
Weston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	91
Wilmington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	119
Winchester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4 00	-	-	-	-	4 00	134	536
Woburn,	14	14,000 00	-	-	-	-	-	-	-	-	-	-	14	7,400 00	-	-	6	6 00	-	-	-	-	21,406 00	1,300	1,281
Totals,	157	$193,400 00	-	-	-	-	-	-	-	142	$71,400 00	-	16	$9,300 00	-	242	$242 00	2	2	$100 00	-	$274,442 00	28,795	42,273
Nantucket Co																									
Nantucket,	-	-	-	3	$750 00	-	-	-	-	1	$300 00	-	-	-	-	2	$2 00	-	-	-	-	$1,052 00	270	262
Norfolk Co.																									
Avon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	180	201
Bellingham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	72
Braintree,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	204	445
Brookline,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9 00	-	-	-	-	9 00	772	1,045
Canton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	276	434
Cohasset,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	103	160
Dedham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	374	755
Dover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	60
Foxborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	162
Franklin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	223	364
Holbrook,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109	196
Hyde Park,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	7 00	-	-	-	-	7 00	590	809
Medfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	95	116

[1] Two first and fourth classes taken together.

Liquor Licenses, 1902 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Norfolk Co. — Con.																								
Medway,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	248	220
Millis,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	76
Milton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	-	-	-	-	$2 00	198	439
Needham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	178	333
Norfolk,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	54
Norwood,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	303	652
Quincy,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,346	2,604
Randolph,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	358	378
Sharon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	205
Stoughton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286	521
Walpole,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147	161
Wellesley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	105	264
Westwood,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	69
Weymouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640	910
Wrentham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	41	144
Totals,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	$37 00	-	-	-	-	$37 00	7,110	11,859
Plymouth Co.																								
Abington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	-	-	-	-	$2 00	232	505
Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107	410
Brockton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,471	4,491
Carver,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	57
Duxbury,	1	$1,200 00	-	-	-	-	-	-	-	2	$700 00	-	-	-	-	1	1 00	-	-	-	-	1,901 00	101	87
E. Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	57	101
Halifax,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	47
Hanover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99	172
Hanson,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	59
Hingham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	17	181
Hull,	2	2,000 00	-	7	$3,250 00	-	-	-	-	1	300 00	-	-	-	-	-	-	-	5	$1,250 00	-	6,800 00	109	17
Kingston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	42	80
Lakeville,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	48

Marion,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	159
Marshfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	116
Mattapoisett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	118
Middleborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	440
Norwell,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34	123
Pembroke,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	71
Plymouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	590	734
Plympton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	44
Rochester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	44
Rockland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	647	765
Scituate,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143	231
Wareham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	263
W. Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	49
Whitman,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224	547
Totals,	3	$3,200 00	-	7	$3,250 00	-	-	-	-	3	$1,000 00	-	-	-	-	11	$11 00	-	5	$1,250 00	-	$8,711 00	6,869	9,959
SUFFOLK Co.																								
BOSTON,	790	$937,590 90	1	14	$7,000 00	-	-	-	-	918	$408,340 37	-	98	$60,500 00	-	256	$256 00	3	43	$12,900 00	1	[1]$1,426,608 27	38,371	21,243
CHELSEA,	34	34,000 00	-	-	-	-	-	-	-	34	10,200 00	-	-	-	-	14	14 00	-	-	-	-	44,214 00	2,697	2,848
Revere,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827	1,101
Winthrop,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148	703
Totals,	824	$971,590 90	1	14	$7,000 00	-	-	-	-	952	$418,540 37	-	98	$60,500 00	-	270	$270 00	3	43	$12,900 00	1	$1,470,822 27	42,043	25,895
WORCESTER Co.																								
Ashburnham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116	137
Athol,	7	$7,000 00	-	-	-	-	-	-	-	7	$2,100 00	-	-	-	-	5	$5 00	-	-	-	-	$9,105 00	630	536
Auburn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	117
Barre,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	25	73
Berlin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	66
Blackstone,	5	5,000 00	-	-	-	-	-	-	-	3	900 00	-	-	-	-	2	2 00	-	-	-	-	5,902 00	466	257
Bolton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	67
Boylston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	59
Brookfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	227	297
Charlton,	1	1,000 00	-	-	-	-	-	-	-	1	400 00	-	-	-	-	-	-	-	-	-	-	1,400 00	129	114
Clinton,	13	15,600 00	-	-	-	-	-	-	-	13	5,200 00	-	-	-	-	8	8 00	-	5	$250 00	-	21,058 00	1,251	1,107
Dana,	-	-	-	[2]1	$750 00	-	-	-	-	[2]1	-	-	-	-	-	-	-	-	-	-	-	750 00	47	37
Douglas,	[3]2	4,000 00	-	-	-	-	-	-	-	[3]2	-	-	-	-	-	-	-	-	-	-	-	4,000 00	169	135

[1] Including $21 for twenty-one licenses issued to sell alcohol under the seventh class.
[2] One second and fourth classes taken together.
[3] Two first and fourth classes taken together.

Liquor Licenses, 1902 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Worcester Co. — Con.																								
Dudley,	2	$1,000 00	-	1	$400 00	-	-	-	-	2	$300 00	-	-	-	-	-	-	-	-	-	-	$1,700 00	226	95
Fitchburg,	28	34,800 00	-	-	-	-	-	-	-	28	14,000 00	-	8	$2,400 00	-	18	$18 00	-	5	$1,250 00	1	52,468 00	2,245	2,376
Gardner,	10	10,000 00	-	-	-	-	-	-	-	7	5,600 00	-	-	-	-	7	7 00	-	-	-	-	15,607 00	884	879
Grafton,	4	4,800 00	-	-	-	-	-	-	-	4	1,200 00	-	-	-	-	8	8 00	-	-	-	-	6,008 00	324	293
Hardwick,	2	2,000 00	-	1	250 00	-	-	-	-	2	800 00	-	-	-	-	-	-	-	-	-	-	3,050 00	124	89
Harvard,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	108
Holden,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	147
Hopedale,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	4	91
Hubbardston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	77
Lancaster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	75
Leicester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	206	268
Leominster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	818	890
Lunenburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	72
Mendon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43	66
Milford,	11	14,300 00	-	-	-	-	-	-	-	3	5,200 00	-	-	-	-	4	4 00	-	-	-	-	19,504 00	944	629
Millbury,	4	4,800 00	-	-	-	-	-	-	-	4	1,200 00	-	-	-	-	4	4 00	-	-	-	-	6,004 00	303	231
New Braintree,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	39
North Brookfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273	303
Northborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95	139
Northbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	8	269
Oakham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	35
Oxford,	2	2,000 00	-	-	-	-	-	-	-	2	1,000 00	-	-	-	-	-	-	-	-	-	-	3,000 00	178	171
Paxton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	45
Petersham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	88
Phillipston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	35
Princeton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	46
Royalston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	60
Rutland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	101
Shrewsbury,	1	1,250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	1,200 00	-	2,450 00	155	88

Southborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57	118
Southbridge,	10	10,000 00	-	-	-	-	-	-	-	10	3,000 00	-	-	-	-	6	6 00	-	-	-	-	13,006 00	764	550
Spencer,	7	10,300 00	-	7	1,400 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,700 00	636	519
Sterling,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	91
Sturbridge,	2	1,800 00	-	-	-	-	-	-	-	2	800 00	-	-	-	-	1	1 00	-	-	-	-	2,601 00	162	52
Sutton,	3	4,200 00	-	-	-	-	-	-	-	3	1,200 00	-	-	-	-	-	-	-	-	-	-	5,400 00	233	173
Templeton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	232	283
Upton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150	205
Uxbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196	297
Warren,	[1]4	6,900 00	-	-	-	-	-	-	-	4	-	-	-	-	-	2	2 00	-	-	-	-	6,902 00	298	250
Webster,	8	11,200 00	-	-	-	-	-	-	-	[1]8	2,400 00	-	-	-	-	3	3 00	-	-	-	-	13,603 00	643	262
West Boylston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	127
West Brookfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	90
Westborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	276	330
Westminster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	100
Winchendon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422	447
Worcester,	90	142,000 00	2	2	1,000 00	-	-	-	-	25	50,000 00	-	3	9,000 00	-	48	48 00	-	7	700 00	-	[2]202,753 00	9,673	8,199
Totals,	216	$293,950 00	2	12	$3,800 00	-	-	-	-	131	$95,300 00	-	11	$11,400 00	-	122	$122 00	-	25	$3,400 00	1	$407,977 00	24,246	22,890

[1] Four first and fourth classes taken together.

[2] Including $5 for five licenses issued to sell alcohol under the seventh class.

Liquor Licenses, 1902 — Concluded.

RECAPITULATION.

COUNTIES.	Vote at last Annual Meeting. Shall Licenses be granted?		Number Issued.							Number Revoked.	Amounts Received for Licenses.
	Yes.	No.	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Sixth Class.	Special Club.		
BARNSTABLE, .	826	2,058	-	1	-	1	-	1	-	-	$551 00
BERKSHIRE, .	7,470	6,309	65	8	-	65	8	49	2	-	126,099 00
BRISTOL, .	17,499	10,601	196	-	-	183	3	89	11	5	363,089 00
DUKES, . .	98	261	-	-	-	-	-	3	-	-	3 00
ESSEX, . .	27,095	25,585	192	1	-	198	8	141	8	-	394,043 00
FRANKLIN, .	2,918	2,531	17	3	-	20	1	18	-	1	27,818 00
HAMPDEN, .	13,164	8,744	151	4	6	144	3	84	10	1	250,734 00
HAMPSHIRE, .	3,820	3,562	35	2	-	36	-	24	3	-	56,934 00
MIDDLESEX, .	28,795	42,273	157	-	-	142	16	242	2	2	274,442 00
NANTUCKET, .	270	262	-	3	-	1	-	2	-	-	1,052 00
NORFOLK, .	7,110	11,859	-	-	-	-	-	37	-	-	37 00
PLYMOUTH, .	6,869	9,959	3	7	-	3	-	11	5	-	3,711 00
SUFFOLK, .	42,043	25,895	824	14	-	952	98	270	43	5	1,470,822 27
WORCESTER, .	24,246	22,890	216	12	-	131	11	122	25	3	407,977 00
TOTALS, .	182,218	172,789	[1,2]1,856	[3,4]55	6	[1,3,5]1,876	[4]148	1,093	109	17	[5]$3,382,312 27

[1] One hundred and ninety-five first and fourth classes taken together.
[2] Seven first, fourth and fifth classes taken together.
[3] One second and fourth classes taken together.
[4] One second and fifth classes taken together.
[5] Including $28 for twenty-eight licenses issued under the seventh class.

SHERIFFS' RETURNS,

1902.

Abstract of the Returns of the Sheriffs of the Several Counties of the Commonwealth for the Year ending Sept. 30, 1902, in Compliance with the Revised Laws, Chapter 23, Section 21.

COUNTIES.	Amount of Money Received.					Number of Days' Attendance.					
	From County Treasurer.	For Fees in Civil Processes.	For Fees in Criminal Processes.	From All Other Sources.	Totals.	Upon Supreme Judicial Court.	Upon Superior Court.	Upon Court of Record.	Upon County Commissioners.	Upon More than One Court at Same Time.	Totals.
Barnstable,	–	$600 00	$5 00	–	$605 00	2	5	–	3	–	10
Berkshire,	$1,600 00	–	–	–	1,600 00	2	57	–	12	–	71
Bristol,	3,343 37	–	–	–	3,343 37	5	152	–	5	8	162
Dukes,	325 00	204 18	112 87	$22 60	664 65	–	5	–	–	–	5
Essex,	2,650 00	–	6 35	5,452 58	8,108 93	17	231	–	–	71	248
Franklin,	950 00	–	402 00	–	1,352 00	10	44	–	–	–	54
Hampden,	1,500 00	–	–	653 25	2,153 25	7	200	–	16	44	223
Hampshire,	1,120 29	–	–	1,806 00	2,926 29	3	52	–	12	–	67
Middlesex,	3,150 00	–	–	6,551 48	9,701 48	13	340	–	–	70	353
Nantucket,	453 94	14 53	–	51 40	519 87	–	5	–	–	–	5
Norfolk,	5,009 20	–	–	1,800 00	6,809 20	4	190	–	–	19	194
Plymouth,	1,606 65	–	–	–	1,606 65	2	113	–	–	–	115
Suffolk,	3,000 00	–	19,603 25	166 48	22,769 73	[1] 309	[2] 1,856	–	–	–	255
Worcester,	2,500 00	5 00	–	5,807 70	8,312 70	5	206	–	–	34	211
Totals,	$27,208 45	$823 71	$20,129 47	$22,311 49	$70,473 12	379	3,456	–	48	246	1,973

[1] Supreme judicial court for the Commonwealth, 67; supreme judicial court, 242.

[2] First session, 173; second session, 188; third session, 180; fourth session, 174; without jury, 162; criminal, 255; divorce, 66; equity, 349.

PUBLIC DOCUMENT . . . . . No. 5.

REPORT

OF THE

TREASURER

AND

RECEIVER-GENERAL

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1902.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1903.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON, Jan. 21, 1903.

Hon. WILLIAM M. OLIN, *Secretary of the Commonwealth.*

SIR: — In accordance with the provisions of section 7 of chapter 9 of the Revised Laws, I have the honor to hand you herewith, for transmission to the General Court, the annual report of the Treasurer and Receiver-General of the Commonwealth, for the year 1902.

Yours respectfully,

EDWARD S. BRADFORD,
Treasurer.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON, Jan. 21, 1903.

To the Honorable the Senate and House of Representatives.

In accordance with the provisions of section 9 of chapter 6 of the Revised Laws, I have the honor to submit herewith my report of the operations of this department for the year ending Dec. 31, 1902, as follows: —

THE PUBLIC DEBT.

The Funded Debt is divided into two classes: the Direct Debt, for the payment of which the Commonwealth is directly and entirely responsible: and the Nominal or Contingent Debt, for which the Commonwealth has loaned her credit to sundry cities and towns — comprising various Metropolitan Districts, for different purposes, the payment of which is guaranteed by Sinking Funds, sufficient to pay the debt at maturity, provided by a direct annual tax on the cities and towns of the district for which the debt has been incurred, the division being as follows, viz.: —

The Direct Debt, Dec. 31, 1902, was	$27,413,323 30
The Sinking Funds for the same, Dec. 31, 1902, amounted to	13,940,695 21
The Net Direct Debt, Dec. 31, 1902, was . .	$13,472,628 09
The Nominal or Contingent Debt, Dec. 31, 1902, was .	$56,855,412 00
The Sinking Funds for the same, Dec. 31, 1902, amounted to	4,364,034 35
The Net Nominal or Contingent Debt being at that date	$52,491,377 65

The Gross Funded Debt, Jan. 1, 1902, was $77,696,635 30

and has been increased by the following Loans issued in 1902 amounting to $6,572,100.00.

Abolition of Grade Crossings Loan.

Congress Street, Boston.

June 2, 1902, 3½% due May 1, 1929, at 108.29, ...		$300,000 00

Armory Loan.

Apr. 2, 1902, 3 % due Mch. 1, 1927, at par, ...	$100,000 00	
May 27, 1902, 3 % due Mch. 1, 1927, at par, ...	10,000 00	
June 2, 1902, 3 % due Mch. 1, 1927, at par, ...	54,000 00	
Aug. 19, 1902, 3 % due Mch. 1, 1932, at par, ...	70,000 00	
Aug. 28, 1902, 3 % due Mch. 1, 1932, at par, ...	5,000 00	
Aug. 28, 1902, 3 % due Sept. 1, 1918, at par, ...	3,000 00	
Aug. 28, 1902, 3 % due Mch. 1, 1927, at par, ...	28,000 00	
Aug. 28, 1902, 3 % due Sept. 1, 1931, at par, ...	38,000 00	
		308,000 00

Massachusetts Hospital for Epileptics Loan.

June 2, 1902, 3½% due May 1, 1929, at 108.29, ...		39,000 00

Medfield Insane Asylum Loan.

June 2, 1902, 3½% due Apr. 1, 1927, at 108.29, ...	$99,000 00	
June 10, 1902, 3½% due Apr. 1, 1927, at par, ...	300 00	
		99,300 00

Metropolitan Parks Loan, Series Two.

June 2, 1902, 3½% due Jan. 1, 1940, at 108.29, ...		450,000 00

Metropolitan Sewerage Loan, High Level.

Sept. 4, 1902, 3 % due July 1, 1939, at par, ...	$14,000 00	
Sept. 16, 1902, 3½% due July 1, 1940, at 107.243, ...	500,000 00	
Sept. 30, 1902, 3½% due July 1, 1940, at 107.243, ...	150,000 00	
Dec. 11, 1902, 3½% due July 1, 1940, at 107.79, ...	200,000 00	
		864,000 00

Metropolitan Water Loan.

Feb. 26, 1902, 3½% due Jan. 1, 1942, at 109.13, ...		3,500,000 00

State Highway Loan.

May 2, 1902, 3 % due Apr. 1, 1932, at par, ...	$10,000 00	
June 2, 1902, 3½% due Apr. 1, 1932, at 108.29, ...	365,000 00	
		375,000 00

Massachusetts War Loan.

Jan. 31, 1902, 3 % due Apr. 1, 1928, at 100.25, ...		5,000 00

Prisons and Hospitals Loan.

June 2, 1902, 3½% due Nov. 1, 1931, at 108.29, ...	$556,000 00	
June 10, 1902, 3½% due Nov. 1, 1931, at par, ...	800 00	
		556,800 00

State House Loans.

July 30, 1902, 3 % due Oct. 1, 1918, at par, ...	$25,000 00	
Sept. 30, 1902, 3 % due Oct. 1, 1918, at par, ...	50,000 00	
		75,000 00
		$84,268,735 30

Details of the foregoing statement are given in the following tables: —

	Amount of Loans.	Sinking Funds for Payment of Debt.
Funded Debt Loans as follows: —		
Direct Debt: —		
Abolition of Grade Crossings Loan, General Law,	$5,000,000 00	$5,969,989 39
Abolition of Grade Crossings Loan, Tremont Street, Boston, Hyde Park and Dedham,	3,000,000 00	
Abolition of Grade Crossings Loan, Congress Street, Boston,	300,000 00	
Boston, Hartford & Erie Railroad Loan,	973 30	992 94
Fitchburg Railroad Securities Loan,	5,000,000 00	5,000,000 00
Harbor Improvement Loan,	500,000 00	79,136 03
Massachusetts Hospital for Consumptives Loan,	300,500 00	130,151 09
Massachusetts Hospital for Epileptics Loan,	343,450 00	
Prisons and Hospitals Loan,	921,600 00	
Massachusetts War Loan,	1,235,000 00	129,498 81
Medfield Insane Asylum Loan,	1,174,300 00	248,221 86
Metropolitan Parks Loan, Series Two (one-half),	1,737,500 00	-*
State Highway Loan,	3,825,000 00	446,793 09
State House Construction Loan,	3,850,000 00	1,935,912 00
State House Loans,	225,000 00	
Direct Funded Debt, Dec. 31, 1902,	$27,413,323 30	$13,940,695 21
Sinking Funds for same,	13,940,693 21	
Net Direct Debt,	$13,472,628 09	
Contingent Debt: —		
Armory Loan,	$1,893,000 00	$536,939 93
Metropolitan Parks Loan,	6,855,000 00	934,206 57
Metropolitan Parks Loan, Nantasket,	700,000 00	
Metropolitan Parks Loan, Series Two (one-half),	1,737,500 00	
Amounts carried forward,	$11,185,500 00	$1,471,146 50

* Its proportion of the Metropolitan Parks Loan Sinking Fund.

	Amount of Loans.	Sinking Funds for Payment of Debt.
Amounts brought forward, . .	$11,185,500 00	$1,471,146 50
Metropolitan Sewerage Loan, . .	6,405,912 00	
Metropolitan Sewerage Loan, High Level, ...	3,864,000 00	636,084 04
Metropolitan Sewerage Loan, Neponset Valley, ...	900,000 00	
Metropolitan Water Loan, . . .	34,500,000 00	2,256,803 81
Contingent Funded Debt, Dec. 31, 1902, ...	$56,855,412 00	$4,364,034 35
Sinking Funds for same, Dec. 31, 1902, ...	4,364,034 35	
Net Contingent Debt, . . .	$52,491,377 65	
Total Direct and Contingent Funded Debt, Dec. 31, 1902, ...	$84,268,735 30	
Total Sinking Funds Dec. 31, 1902, .	18,304,729 56	
Total Net Direct and Contingent Debt, Dec. 31, 1902, ...	$65,964,005 74	

It should be noted that, in the preceding statement, those Sinking Funds that are smallest in proportion to the debts to be paid by them are newest, and, although ample at the present time for the purpose for which they are intended, they do not show as favorably as the older ones, some of the latter amounting to more than the debts they are to pay, years before the debts are due and are contributing their surplus income to other Sinking Funds, thus reducing the tax needed for their fulfilment.

The Sinking Funds of the Commonwealth, as at present computed, are calculated at such a rate of interest that, with proper care in the investment of their funds under any reasonable forecast of our financial future, they cannot fail to be equal to the full amount of the debts they are to pay before the same are due.

The average rate of interest paid by the Commonwealth on the entire Public Debt at the rates at which it was issued is 3.31 + per cent. per annum and if the prices obtained for loans and the premiums received on them be taken into

account, the rate paid on the entire Public Debt, both Direct and Contingent, would in all probability be about 3.13 per cent.

The total taxable property of the Commonwealth of Massachusetts, as per last published statements by the Secretary of the Commonwealth and the Tax Commissioner, was as follows: —

Taxable Real Estate,	$2,434,898,295 00
Taxable Personal Estate,	1,673,442,218 00
Total Taxable Property,	$4,108,340,513 00

The estimated value of the property of the Commonwealth Dec. 31, 1902, was $24,020,907.49.

Public Debt. — Comparative Tables for 25 Years. Gross Debt, 1877–1902.

YEAR.	Debt.	Sinking Funds.	Net Debt.
1877,	$33,220,464 00	$10,885,690 21	$22,334,773 79
1878,	33,020,464 00	11,268,595 84	21,751,868 16
1879,	33,020,464 00	12,235,248 29	20,785,215 71
1880,	32,799,464 00	13,050,192 20	19,740,271 80
1881,	32,399,464 00	14,080,465 80	18,318,998 20
1882,	32,511,680 90	16,944,263 05	15,567,417 85
1883,	31,436,680 90	16,836,672 06	14,600,008 84
1884,	31,432,680 90	17,731,724 94	13,700,955 96
1885,	31,432,680 90	18,182,672 44	13,250,008 46
1886,	31,429,680 90	18,964,412 62	12,465,268 28
1887,	31,429,680 90	25,151,516 78	6,278,164 12
1888,	28,851,619 65	23,235,608 84	5,616,010 81
1889,	28,251,287 85	21,015,939 40	7,235,348 45
1890,	31,381,158 30	21,568,960 37	9,812,197 93
1891,	27,929,415 55	19,089,914 03	8,839,501 52
1892,	29,277,415 55	20,342,371 82	8,935,043 73
1893,	34,811,415 55	21,874,202 19	12,937,213 36
1894,	29,079,766 65	16,986,533 21	12,093,233 44
1895,	29,675,229 40	13,089,874 21	16,585,355 19
1896,	40,636,729 40	13,458,574 04	27,178,155 36
1897,	51,563,729 40	13,889,893 30	37,673,836 10
1898,	59,786,229 40	15,194,152 49	44,592,076 91
1899,	67,456,229 40	15,767,137 68	51,689,091 72
1900,	66,039,835 30	18,223,403 94	47,816,431 36
1901,	77,696,635 30	16,738,240 92	60,958,394 38
1902,	84,268,735 30	18,304,729 56	65,964,005 74

Direct Debt, 1877–1902.

YEAR.	Direct Debt.	Sinking Funds.	Net Direct Debt.
1877, ...	$33,220,464 00	$10,885,690 21	$22,334,773 79
1878, ...	33,020,464 00	11,268,595 84	21,751,868 16
1879, ...	33,020,464 00	12,235,248 29	20,785,215 71
1880, ...	32,799,464 00	13,050,192 20	19,749,271 80
1881, ...	32,399,464 00	14,080,465 80	18,318,998 20
1882, ...	32,511,680 90	16,944,263 05	15,567,417 85
1883, ...	31,436,680 90	16,836,672 06	14,600,008 84
1884, ...	31,432,680 90	17,731,724 94	13,700,955 96
1885, ...	31,432,680 90	18,182,672 44	13,250,008 46
1886, ...	31,429,680 90	18,964,412 62	12,465,268 28
1887, ...	31,429,680 90	25,151,516 78	6,278,164 12
1888, ...	28,851,619 65	23,235,608 84	5,616,010 81
1889, ...	27,421,287 85	20,916,471 58	6,504,816 27
1890, ...	27,511,158 30	21,448,214 53	6,102,946 77
1891, ...	23,676,415 55	18,950,212 80	4,726,202 75
1892, ...	23,876,415 55	20,077,844 81	3,798,570 74
1893, ...	23,731,415 55	20,121,616 30	3,609,799 25
1894, ...	16,029,266 65	11,637,923 87	4,391,342 78
1895, ...	13,585,229 40	7,444,849 30	6,140,380 10
1896, ...	18,016,729 40	7,250,081 38	10,766,648 02
1897, ...	19,643,729 40	7,181,350 58	12,462,378 82
1898, ...	22,561,229 40	7,862,265 16	14,698,964 24
1899, ...	24,931,229 40	8,254,954 26	16,676,275 14
1900, ...	21,996,423 30	5,292,256 85	16,704,166 45
1901, ...	25,738,223 30	13,278,969 69	12,459,253 61
1902, ...	27,413,323 30	13,940,695 21	13,472,628 09

Nominal or Contingent Debt, 1889–1902.

YEAR.	Contingent Debt.	Sinking Funds.	Net Contingent Debt.
1889, ...	$830,000 00	$999,467 82	$730,532 18
1890, ...	3,830,000 00	120,745 84	3,709,254 16
1891, ...	4,253,000 00	139,701 23	4,113,298 77
1892, ...	5,401,000 00	264,527 01	5,136,472 99
1893, ...	11,080,000 00	1,752,585 89	9,737,414 11
1894, ...	13,040,000 00	5,348,609 34	7,691,390 66
1895, ...	16,090,000 00	5,645,624 91	10,444,375 09
1896, ...	22,620,000 00	6,208,492 66	16,411,507 34
1897, ...	31,920,000 00	6,708,542 72	25,211,457 28
1898, ...	37,225,000 00	7,331,887 33	29,893,112 67
1899, ...	42,525,000 00	7,512,183 42	35,012,816 58
1900, ...	44,043,412 00	12,931,147 09	31,112,264 91
1901, ...	51,958,412 00	3,459,271 23	48,499,140 77
1902, ...	56,855,412 00	4,364,034 35	52,491,377 65

Public Debt in various forms, showing amount of loans, rate of interest, due dates by loans and years, with comparison of debt, for a series of years, etc. : —

Loans, Interest and Due Dates.

LOANS.	Amounts.	Totals.	Annual Interest.
Direct Debt : —			
ABOLITION OF GRADE CROSSINGS LOANS.			
General Law.			
Interest, 3 per cent., due Nov., 1923,	$500,000 00		
Interest, 3½ per cent., due Nov., 1923,	4,500,000 00		
		$5,000,000 00	$172,500 00
Tremont Street, Boston, Hyde Park and Dedham.			
Interest, 3 per cent., due May, 1929,	$1,500,000 00		
Interest, 3½ per cent., due May, 1928,	1,500,000 00		
		3,000,000 00	97,500 00
Congress Street, Boston.			
Interest, 3½ per cent., due May, 1929,	. . .	300,000 00	10,500 00
FITCHBURG RAILROAD SECURITIES LOAN.			
Interest, 3½ per cent., due Aug , 1913,	. . .	5,000,000 00	175,000 00
HARBOR IMPROVEMENT LOAN.			
Interest, 3½ per cent., due Jan., 1937,	. . .	500,000 00	17,500 00
MASSACHUSETTS WAR LOAN.			
Interest, 3 per cent., due Apr., 1928,	. . .	1,235,000 00	37,050 00
MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOANS.			
Interest, 3 per cent., due Nov., 1925,	$172,500 00		
Interest, 3½ per cent., due Nov., 1925,	128,000 00		
		300,500 00	9,655 00
MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOANS.			
Interest, 3 per cent., due Nov , 1925,	$160,000 00		
Interest, 3 per cent., due May, 1929,	110,450 00		
Interest, 3½ per cent., due May, 1929,	73,000 00		
		343,450 00	10,668 50
MEDFIELD INSANE ASYLUM LOANS.			
Interest, 3½ per cent., due Apr., 1915,	$300,000 00		
Interest, 3½ per cent., due Apr., 1924,	700,000 00		
Interest, 3½ per cent., due Apr., 1927,	174,300 00		
		1,174,300 00	41,100 50
METROPOLITAN PARKS LOANS, SERIES TWO, ONE-HALF.			
Interest, 3½ per cent., due Jan., 1934,	$250 000 00		
Interest, 3 per cent., due Jan., 1936,	300,000 00		
Interest, 3½ per cent., due Jan., 1937,	500,000 00		
Interest, 3½ per cent., due July, 1938,	50.000 00		
Interest, 3 per cent., due July, 1939,	250,000 00		
Interest, 3½ per cent., due Jan., 1940,	225,000 00		
Interest, 3 per cent., due July, 1940,	162,500 00		
		1,737,500 00	58,750 00
PRISONS AND HOSPITALS LOANS.			
Interest, 3 per cent., due Nov., 1931,	$200,000 00		
Interest, 3½ per cent., due Nov., 1931,	721,600 00		
		921,600 00	31,256 00
Amounts carried forward, . .	. . .	$19,512,350 00	$661,480 00

LOANS.	Amounts.	Totals.	Annual Interest.
Amounts brought forward, . .	. . .	$19,512,350 00	$661,480 00
STATE HIGHWAY LOANS.			
Interest, 3½ per cent., due Apr., 1920,	$1,300,000 00		
Interest, 3½ per cent., due Apr., 1927,	700,000 00		
Interest, 3½ per cent., due Apr., 1928,	300,000 00		
Interest, 3 per cent., due Apr., 1929,	400,000 00		
Interest, 3 per cent., due Apr., 1930,	400,000 00		
Interest, 3 per cent, due Apr., 1931,	350,000 00		
Interest, 3 per cent., due Apr., 1932,	10,000 00		
Interest, 3½ per cent., due Apr., 1932,	365,000 00		
		3,825,000 00	128,075 00
STATE HOUSE CONSTRUCTION LOANS.			
Interest, 3 per cent, due Apr., 1909,	$2,500,000 00		
Interest, 3 per cent., due Apr., 1915,	550,000 00		
Interest, 3½ per cent., due Apr., 1916,	625,000 00		
Interest, 3 per cent., due Apr., 1917,	125,000 00		
Interest, 3 per cent., due Apr., 1918,	50,000 00		
		3,850,000 00	118,625 00
STATE HOUSE LOAN.			
Interest, 3 per cent., due Oct., 1918,	. . .	225,000 00	6,750 00
BOSTON, HARTFORD & ERIE RAILROAD LOAN.			
Coupon Bond (No. 1246 for £200), due Jan., 1, 1900 (unpaid), . . .	. . .	973 30	
Total Direct Debt and Annual Interest on same, . . .	. . .	$27,413,323 30	$914,930 00
Contingent Debt:—			
ARMORY LOANS.			
Interest, 3 per cent., due Sept., 1918,	$833,000 00		
Interest, 3 per cent., due Sept., 1920,	55,000 00		
Interest, 3 per cent,, due Sept., 1921,	95,000 00		
Interest, 3 per cent., due Sept., 1922,	100,000 00		
Interest, 3 per cent., due Sept., 1923,	110,000 00		
Interest, 3 per cent., due Sept., 1925,	150,000 00		
Interest, 3 per cent., due Mar., 1927,	312,000 00		
Interest, 3 per cent., due Sept., 1931,	38,000 00		
Interest, 3½ per cent., due Sept., 1931,	125,000 00		
Interest, 3 per cent., due Mar, 1932,	75,000 00		
		$1,893,000 00	$57,415 00
METROPOLITAN PARKS LOANS.			
Interest, 3½ per cent., due Jan., 1934,	$1,300,000 00		
Interest, 3½ per cent., due Jan., 1936,	2,000,000 00		
Interest, 3½ per cent., due Jan, 1937,	1,400,000 00		
Interest, 3½ per cent., due July, 1938,	1,000,000 00		
Interest, 3 per cent., due July, 1939,	505,000 00		
Interest, 3 per cent., due Jan., 1941,	650,000 00		
		6,855,000 00	234,150 00
METROPOLITAN PARKS LOANS, NANTASKET.			
Interest, 3 per cent., due July, 1939, .	$600,000 00		
Interest, 3 per cent., due Jan., 1941, .	100,000 00		
		700,000 00	21,000 00
METROPOLITAN PARKS LOANS, SERIES TWO, ONE-HALF.			
Interest, 3½ per cent., due Jan., 1934,	$250,000 00		
Interest, 3½ per cent., due Jan., 1936,	300,000 00		
Interest, 3½ per cent., due Jan., 1937,	500,000 00		
Interest, 3½ per cent., due July, 1938,	50,000 00		
Interest, 3 per cent., due July, 1939,	250,000 00		
Interest, 3½ per cent., due Jan., 1940,	225,000 00		
Interest, 3 per cent., due July, 1940,	162,500 00		
		1,737,500 00	58,750 00
Amounts carried forward, . .	. . .	$11,185,500 00	$371,315 00

LOANS.	Amounts.	Totals.	Annual Interest.
Amounts brought forward, . .	. . .	$11,185,500 00	$371,315 00
METROPOLITAN SEWERAGE LOANS.			
Interest, 3 per cent., due Jan., 1930,	$6,100,000 00		
Interest, 3½ per cent., due Jan., 1930,	295,000 00		
Interest, 3 per cent., due July, 1939,	10,912 00		
		6,405,912 00	193,652 36
METROPOLITAN SEWERAGE LOANS, HIGH LEVEL.			
Interest, 3 per cent., due July, 1939,	$1,014,000 00		
Interest, 3½ per cent., due July, 1940,	2,850,000 00		
		3,864,000 00	130,170 00
METROPOLITAN SEWERAGE LOANS, NEPONSET VALLEY.			
Interest, 3 per cent., due Mar., 1935,	$500,000 00		
Interest, 3½ per cent., due Mar., 1935,	335,000 00		
Interest, 3 per cent., due Mar., 1936,	65,000 00		
		900,000 00	28,675 00
METROPOLITAN WATER LOANS.			
Interest, 3½ per cent., due July, 1935,	$13,000,000 00		
Interest, 3½ per cent., due Jan., 1938,	4,000,000 00		
Interest, 3 per cent., due July, 1939,	4,000,000 00		
Interest, 3 per cent., due Jan., 1941,	6,900,000 00		
Interest, 3½ per cent., due Jan., 1941,	3,100,000 00		
Interest, 3½ per cent., due Jan., 1942,	3,500,000 00		
		34,500,000 00	1,153,000 00
Total Contingent Debt and Annual Interest on same, . .	. . .	$56,855,412 00	$1,876,812 36

Funded Debt, Due Date by Years.

1900.			
Boston, Hartford & Erie R.R., No. 1246, for £200 (unpaid),	Jan. 1,	. . .	$973 30
1909.			
State House Construction Loan,	April 1,	. . .	2,500,000 00
1913.			
Fitchburg R.R. Securities Loan,	Aug. 1,	. . .	5,000,000 00
1915.			
Medfield Insane Asylum Loan,	April 1,	$300,000 00	
State House Construction Loan,	April 1,	550,000 00	
			850,000 00
1916.			
State House Construction Loan,	April 1,	. . .	625,000 00
1917.			
State House Construction Loan,	April 1,	. . .	125,000 00
1918.			
Armory Loan, ...	Sept. 1,	$833,000 00	
State House Construction Loan,	April 1;	50,000 00	
State House Loan, . . .	Oct. 1,	225,000 00	
			1,108,000 00
Amount carried forward, ...			$10,208,973 30

Amount brought forward,			$10,208,973 30
1920.			
Armory Loan,	Sept. 1,	$55,000 00	
State Highway Loan,	April 1,	1,300,000 00	
			1,355,000 00
1921.			
Armory Loan,	Sept. 1,	. . .	95,000 00
1922.			
Armory Loan,	Sept. 1,	. . .	100,000 00
1923.			
Abolition of Grade Crossings Loan, General Law,	Nov. 1,	$5,000,000 00	
Armory Loan,	Sept. 1,	110,000 00	
			5,110,000 00
1924.			
Medfield Insane Asylum Loan,	April 1,	. . .	700,000 00
1925.			
Armory Loan,	Sept. 1,	$150,000 00	
Massachusetts Hospital for Consumptives Loan,	Nov. 1,	300,500 00	
Massachusetts Hospital for Epileptics Loan,	Nov. 1,	160,000 00	
			610,500 00
1927.			
Armory Loan,	Mar. 1,	$312,000 00	
Medfield Insane Asylum Loan,	April 1,	174,300 00	
State Highway Loan,	April 1,	700,000 00	
			1,186,300 00
1928.			
Abolition of Grade Crossings Loan, Tremont Street, Boston, Hyde Park and Dedham,	May 1,	$1,500,000 00	
State Highway Loan,	April 1,	300,000 00	
Massachusetts War Loan,	April 1,	1,235,000 00	
			3,035,000 00
1929.			
Abolition of Grade Crossings Loan, Tremont Street, Boston, Hyde Park and Dedham,	May 1,	$1,500,000 00	
Abolition of Grade Crossings Loan, Congress Street, Boston,	May 1,	300,000 00	
Massachusetts Hospital for Epileptics Loan,	May 1,	183,450 00	
State Highway Loan,	April 1,	400,000 00	
			2,383,450 00
Amount carried forward,			$24,784,223 30

Amount brought forward, ...				$24,784,223 30
1930.				
Metropolitan Sewerage Loan, .	Jan.	1,	$6,395,000 00	
State Highway Loan, . .	April	1,	400,000 00	
				6,795,000 00
1931.				
Armory Loan, ...	Sept.	1,	$163,000 00	
Prisons and Hospitals Loan, .	Nov.	1,	921,600 00	
State Highway Loan, . .	April	1,	350,000 00	
				1,434,600 00
1932.				
Armory Loan, ...	Mar.	1,	$75,000 00	
State Highway Loan, . .	April	1,	375,000 00	
				450,000 00
1934.				
Metropolitan Parks Loan, .	Jan	1,	$1,300,000 00	
Metropolitan Parks Loan, Series Two, ...	Jan.	1,	500,000 00	
				1,800,000 00
1935.				
Metropolitan Sewerage Loan, Neponset Valley, . . .	Mar.	1,	$835,000 00	
Metropolitan Water Loan, .	July	1,	13,000,000 00	
				13,835,000 00
1936.				
Metropolitan Parks Loan, .	Jan.	1,	$2,000,000 00	
Metropolitan Parks Loan, Series Two, ...	Jan.	1,	600,000 00	
Metropolitan Sewerage Loan, Neponset Valley, . . .	Jan.	1,	25,000 00	
Metropolitan Sewerage Loan, Neponset Valley, . . .	Mar.	1,	40,000 00	
				2,665,000 00
1937.				
Harbor Improvement Loan, .	Jan.	1,	$500,000 00	
Metropolitan Parks Loan, .	Jan.	1,	1,400,000 00	
Metropolitan Parks Loan, Series Two, ...	Jan.	1,	1,000,000 00	
				2,900,000 00
1938.				
Metropolitan Parks Loan, .	July	1,	$1,000,000 00	
Metropolitan Parks Loan, Series Two, ...	July	1,	100,000 00	
Metropolitan Water Loan, .	Jan.	1,	4,000,000 00	
				5,100,000 00
Amount carried forward, ...				$59,763,823 30

Amount brought forward,			$59,763,823 30
1939.			
Metropolitan Parks Loan,	July 1,	$1,105,000 00	
Metropolitan Parks Loan, Series Two,	July 1,	500,000 00	
Metropolitan Sewerage Loan, High Level,	July 1,	1,014,000 00	
Metropolitan Sewerage Loan,	July 1,	10,912 00	
Metropolitan Water Loan,	July 1,	4,000,000 00	
			6,629,912 00
1940.			
Metropolitan Parks Loan, Series Two,	July 1,	$775,000 00	
Metropolitan Sewerage Loan, High Level,	July 1,	2,850,000 00	
			3,625,000 00
1941.			
Metropolitan Parks Loan,	Jan. 1,	$650,000 00	
Metropolitan Parks Loan, Nantasket,	Jan. 1,	100,000 00	
Metropolitan Water Loan,	Jan. 1,	10,000,000 00	
			10,750,000 00
1942.			
Metropolitan Water Loan,	Jan. 1,		3,500,000 00
Total funded debt,			$84,268,735 30

Funded Debt of Massachusetts, Jan. 1, 1890, to Dec. 31, 1902.

Total Funded Debt, Dec. 31, 1889,		$28,251,287 85
Sinking Funds, Dec. 31, 1889,		21,015,939 40
Net Debt, Dec. 31, 1889,		$7,235,348 45
1890.		
Total Funded Debt, Jan. 1, 1890,		$28,251,287 85
Loans paid in 1890: —		
Troy & Greenfield Railroad,	$305,129 55	
Southern Vermont Railroad,	200,000 00	
Coast Defence,	5,000 00	
		510,129 55
		$27,741,158 30
Loans issued in 1890: —		
State House Construction,	$600,000 00	
Metropolitan Sewerage,	3,000,000 00	
Armory,	40,000 00	
		3,640,000 00
Total Funded Debt, Dec. 31, 1890,		$31,381,158 30
Sinking Funds, Dec. 31, 1890,		21,568,960 37
Net Debt, Dec. 31, 1890,		$9,812,197 93

1891.

Total Funded Debt, Jan. 1, 1891,		$31,381,158 30
Loans paid in 1891:—		
Troy & Greenfield Railroad,	$3,834,742 75	
		3,834,742 75
		$27,546,415 55
Loans issued in 1891:—		
Armory,	$15,000 00	
Metropolitan Sewerage,	368,000 00	
		383,000 00
Total Funded Debt, Dec. 31, 1891,		$27,929,415 55
Sinking Funds, Dec. 31, 1891,		19,089,914 03
Net Debt, Dec. 31, 1891,		$8,839,501 52

1892.

Total Funded Debt, Jan. 1, 1892,		$27,929,415 55
No Loans paid in 1892.		
Loans issued in 1892:—		
Armory,	$95,000 00	
Metropolitan Sewerage,	1,053,000 00	
State House (1901),	200,000 00	
		1,348,000 00
Total Funded Debt, Dec. 31, 1892,		$29,277,415 55
Sinking Funds, Dec. 31, 1892,		20,342,371 82
Net Debt, Dec. 31, 1892,		$8,935,043 73

1893.

Total Funded Debt, Jan. 1, 1893,		$29,277,415 55
Loans paid in 1893:—		
Troy & Greenfield Railroad,	$1,150,000 00	
		1,150,000 00
		$28,127,415 55
Loans issued in 1893:—		
Abolition of Grade Crossings, General Law,	$400,000 00	
Armory,	100,000 00	
Fitchburg Railroad Securities,	5,000,000 00	
Metropolitan Sewerage,	579,000 00	
State House (1901),	605,000 00	
		6,684,000 00
Total Funded Debt, Dec. 31, 1893,		$34,811,415 55
Sinking Funds, Dec. 31, 1893,		21,874,202 19
Net Debt, Dec. 31, 1893,		$12,937,213 36

1894.

Total Funded Debt, Jan. 1, 1894,		$34,811,415 55
Loans paid in 1894: —		
Bounty,	$8,393,648 90	
Danvers Lunatic Hospital,	898,000 00	
Troy & Greenfield Railroad,	300,000 00	
		9,591,648 90
		$25,219,766 65
Loans issued in 1894: —		
Armory,	$110,000 00	
Abolition of Grade Crossings, General Law,	250,000 00	
Medfield Insane Asylum,	700,000 00	
Metropolitan Parks,	1,100,000 00	
Metropolitan Parks, Series Two,	500,000 00	
Metropolitan Sewerage,	500,000 00	
State Highway,	300,000 00	
State House (1901),	400,000 00	
		3,860,000 00
Total Funded Debt, Dec. 31, 1894,		$29,079,766 65
Sinking Funds, Dec. 31, 1894,		16,986,533 21
Net Debt, Dec. 31, 1894,		$12,093,233 44

1895.

Total Funded Debt, Jan. 1, 1895,		$29,079,766 65
Loans paid in 1895: —		
Bounty,	$8,000 00	
Danvers Lunatic Hospital,	2,000 00	
Prisons,	1,299,355 50	
Troy & Greenfield Railroad,	2,805,181 75	
Worcester Lunatic Hospital,	750,000 00	
		4,864,537 25
		$24,215,229 40
Loans issued in 1895: —		
Abolition of Grade Crossings, General Law,	$850,000 00	
Armory,	25,000 00	
Massachusetts Hospital for Consumptives,	150,000 00	
Massachusetts Hospital for Epileptics,	160,000 00	
Medfield Insane Asylum,	300,000 00	
Metropolitan Parks,	200,000 00	
Metropolitan Sewerage,	600,000 00	
Amounts carried forward,	$2,285,000 00	$24,215,229 40

Amounts brought forward,	$2,285,000 00	$24,215,229 40
Metropolitan Water,	2,225,000 00	
State Highway,	400,000 00	
State House Construction,	550,000 00	
		5,460,000 00
Total Funded Debt, Dec. 31, 1895,		$29,675,229 40
Sinking Funds, Dec. 31, 1895,		13,089,874 21
Net Debt, Dec. 31, 1895,		$16,585,355 19

1896.

Total Funded Debt, Jan. 1, 1896,		$29,675,229 40
Loans paid in 1896: —		
Bounty,	$500 00	
Danvers Lunatic Hospital,	447,000 00	
Troy & Greenfield Railroad,	1,000 00	
Worcester Lunatic Hospital,	345,000 00	
		793,500 00
Loans issued in 1896: —		
Abolition of Grade Crossings, General Law,	$3,500,000 00	
Armory,	125,000 00	
Metropolitan Parks,	1,400,000 00	
Metropolitan Sewerage,	230,000 00	
Metropolitan Water,	4,775,000 00	
State Highway,	600,000 00	
State House Construction,	625,000 00	
State House (1901),	500,000 00	
		11,755,000 00
Total Funded Debt, Dec. 31, 1896,		$40,636,729 40
Sinking Funds, Dec. 31, 1896,		13,458,574 04
Net Debt, Dec. 31, 1896,		$27,178,155 36

1897.

Total Funded Debt, Jan. 1, 1897,		$40,636,729 40
Loans paid in 1897: —		
Danvers Lunatic Hospital,	$153,000 00	
Troy & Greenfield Railroad,	370,000 00	
		523,000 00
		$40,113,729 40
Loans issued in 1897: —		
Armory,	$120,000 00	
Harbor Improvement,	500,000 00	
Medfield Insane Asylum,	25,000 00	
Amounts carried forward,	$645,000 00	$40,113,729 40

Amounts brought forward, . .	$645,000 00	$40,113,729 40
Metropolitan Parks, ...	2,000,000 00	
Metropolitan Parks, Series Two, . .	1,600,000 00	
Metropolitan Sewerage, ...	380,000 00	
Metropolitan Water, ...	6,000,000 00	
State Highway, ...	700,000 00	
State House Construction, ...	125,000 00	
		11,450,000 00
Total Funded Debt, Dec. 31, 1897, ...		$51,563,729 40
Sinking Funds, Dec. 31, 1897, ...		13,889,893 30
Net Debt, Dec. 31, 1897, ...		$37,673,836 10

1898.

Total Funded Debt, Jan. 1, 1898, ...		$51,563,729 40
Loans paid in 1898: —		
Worcester Lunatic Hospital, Balance, .	$5,000 00	
		5,000 00
		$51,558,729 40
Loans issued in 1898: —		
Abolition of Grade Crossings, Tremont Street, Boston, Hyde Park and Dedham,	$1,500,000 00	
Massachusetts Hospital for Consumptives, ...	22,500 00	
Massachusetts War, ...	1,000,000 00	
Metropolitan Parks, ...	1,000,000 00	
Metropolitan Parks, Series Two, . .	100,000 00	
Metropolitan Sewerage, ...	220,000 00	
Metropolitan Sewerage, Neponset Valley,	35,000 00	
Metropolitan Water, ...	4,000,000 00	
State Highway, ...	300,000 00	
State House Construction, ...	50,000 00	
		8,227,500 00
Total Funded Debt, Dec. 31, 1898, ...		$59,786,229 40
Sinking Funds, Dec. 31, 1898, ...		15,194,152 49
Net Debt, Dec. 31, 1898, ...		$44,592,076 91

1899.

Total Funded Debt, Jan. 1, 1899, ...		$59,786,229 40
Loans issued in 1899: —		
Abolition of Grade Crossings, Tremont Street, Boston, Hyde Park and Dedham,	$1,500,000 00	
Massachusetts Hospital for Epileptics, .	85,000 00	
Amounts carried forward, . . .	$1,585,000 00	$59,786,229 40

Amounts brought forward, . .	$1,585,000 00	$59,786,229 40
Massachusetts War, ...	135,000 00	
Metropolitan Parks, ...	1,025,000 00	
Metropolitan Parks, Series Two, . .	500,000 00	
Metropolitan Sewerage, ...	1,000,000 00	
Metropolitan Sewerage, Neponset Valley,	25,000 00	
Metropolitan Water, ...	3,000,000 00	
State Highway, ...	400,000 00	
		7,670,000 00
Total Funded Debt, Dec. 31, 1899, ...		$67,456,229 40
Sinking Funds, Dec. 31, 1899, ...		15,767,137 68
Net Debt, Dec. 31, 1899, ...		$51,689,091 72

1900.

Total Funded Debt, Jan. 1, 1900, ...		$67,456,229 40
Loans paid in 1900: —		
Boston, Hartford & Erie Railroad, . .	$3,617,756 10	
		3,617,756 10
		$63,838,473 30
Loans issued in 1900: —		
Massachusetts Hospital for Epileptics, .	$25,450 00	
Massachusetts War, ...	95,000 00	
Metropolitan Parks, ...	80,000 00	
Metropolitan Parks, Series Two, . .	325,000 00	
Metropolitan Sewerage, ...	275,912 00	
Metropolitan Water, ...	1,000,000 00	
State Highway, ...	400,000 00	
		2,201,362 00
Total Funded Debt, Dec. 31, 1900, ...		$66,039,835 30
Sinking Funds, Dec. 31, 1900, ...		18,223,403 94
Net Debt, Dec. 31, 1900, ...		$47,816,431 36

1901.

Total Funded Debt, Jan. 1, 1901, ...		$66,039,835 30
Loans paid in 1901: —		
Massachusetts War Loan, ...	$10,000 00	
State House Loan (1901), ...	2,335,000 00	
		2,345,000 00
		$63,694,835 30
Loans issued in 1901: —		
Armory, ...	$125,000 00	
Massachusetts Hospital for Consumptives,	128,000 00	
Amounts carried forward, . . .	$253,000 00	$63,694,835 30

Amounts brought forward,	$253,000 00	$63,694,835 30
Massachusetts Hospital for Epileptics,	34,000 00	
Massachusetts War,	10,000 00	
Medfield Insane Asylum,	50,000 00	
Metropolitan Parks,	650,000 00	
Metropolitan Parks, Nantasket,	100,000 00	
Metropolitan Sewerage, High Level,	2,000,000 00	
Metropolitan Sewerage, Neponset Valley,	40,000 00	
Metropolitan Water,	10,000,000 00	
Prisons and Hospitals,	364,800 00	
State Highway,	350,000 00	
State House,	150,000 00	
		14,001,800 00
Total Funded Debt, Dec. 31, 1901,		$77,696,635 30
Sinking Funds, Dec. 31, 1901,		16,738,240 92
Net Debt, Dec. 31, 1901,		$60,958,394 38

1902.

Total Funded Debt, Jan. 1, 1902,		$77,696,635 30
No Loans paid in 1902.		
Loans issued in 1902: —		
Abolition of Grade Crossings, Congress Street, Boston,	$300,000 00	
Armory,	308,000 00	
Massachusetts Hospital for Epileptics,	39,000 00	
Massachusetts War,	5,000 00	
Medfield Insane Asylum,	99,300 00	
Metropolitan Parks, Series Two,	450,000 00	
Metropolitan Sewerage, High Level,	864,000 00	
Metropolitan Water,	3,500,000 00	
Prisons and Hospitals,	556,800 00	
State Highway,	375,000 00	
State House,	75,000 00	
		6,572,100 00
Total Funded Debt, Dec. 31, 1902,		$84,268,735 30
Sinking Funds, Dec. 31, 1902,		18,304,729 56
Net Debt, Dec. 31, 1902,		$65,964,005 74

Temporary Loans.

The money needed for expenses of government in anticipation of the collection of revenue, has been borrowed from various sources during the year, to the amount of three mil-

lion five hundred thousand dollars ($3,500,000) at times and in amounts as follows: —

Feb. 11, 1902, .	$1,000,000 00 .	From National Shawmut Bank, Boston, due Nov. 15, 1902, interest at 3.25 per cent.
Apr. 22, 1902, .	1,000,000 00 .	From National Shawmut Bank, Boston, due Nov. 14, 1902, interest at 3.50 per cent.
July 30, 1902, .	500,000 00 .	From Commonwealth Flats Improvement Fund, due Nov. 15, 1902, interest at 2.50 per cent.
Aug. 26, 1902, .	250,000 00 .	From Second National Bank, Boston, due Nov. 15, 1902, interest at 4 per cent.
Aug. 26, 1902, .	250,000 00 .	From National Bank of Redemption, Boston, due Nov. 15, 1902, interest at 4 per cent.
Oct. 21, 1902, .	500,000 00 .	From National Shawmut Bank, Boston, due Nov. 15, 1902, interest at $4\frac{3}{4}$ per cent.
	$3,500,000 00	

Of the amounts borrowed as stated five hundred thousand dollars ($500,000.00) was borrowed from the uninvested cash in the various loans, and bank rates of interest were paid on the same. The balance three million dollars ($3,000,000.00) I was obliged to negotiate for and was compelled to pay higher rates of interest, owing to the stringency that has characterized the money market this year.

The total sum borrowed in anticipation of the collection of revenue, three million five hundred thousand dollars ($3,500,000.00) with interest, amounting to fifty-four thousand one hundred fifty-three and $\frac{46}{100}$ dollars ($54,153.46) has been paid.

The loan made Dec. 12, 1901, under chapter 454 of the Acts of 1901, amounting to one million one hundred four thousand two hundred nine and $\frac{91}{100}$ dollars ($1,104,209.91) with interest, amounting to twenty-seven thousand six hundred five and $\frac{25}{100}$ dollars ($27,605.25) has also been paid.

The amount borrowed on this account in 1901 was four million four hundred four thousand two hundred nine and $\frac{91}{100}$ dollars ($4,404,209.91) of this amount one million one

hundred four thousand two hundred nine and $\frac{91}{100}$ dollars ($1,104,209.91) was borrowed under the provisions of chapter 454 of the Acts of 1901. Interest exclusive of the one million one hundred four thousand two hundred nine and $\frac{91}{100}$ dollars ($1,104,209.91) amounted to fifty-three thousand eight and $\frac{59}{100}$ dollars ($53,008.59).

Deputy Sealer of Weights and Measures.

I submit herewith the report for the year nineteen hundred two of the Deputy Sealer of Weights and Measures: —

Treasury Department, Jan. 6, 1903.

Hon. E. S. Bradford, *Treasurer and Receiver-General.*

Dear Sir: — In compliance with the requirements of section 10, chapter 62 of the Revised Laws, I hand you herewith my annual report.

During the year ending Dec. 31, 1902, I have visited the following named cities and towns, for the purpose of inspecting and adjusting the various standards furnished by the Commonwealth.

Abington,	Hanson,	Stockbridge,
Acushnet,	Hyde Park,	Sudbury,
Adams,	Lee,	Taunton,
Amesbury,	Manchester,	Tewksbury,
Ashby,	Marlborough,	Topsfield,
Attleborough,	Middleborough,	Walpole,
Becket,	Nantucket,	Waltham,
Berkley,	Newton,	Wareham,
Berlin,	Norwood,	Warren,
Boston,	Orange,	Watertown,
Brewster,	Peabody,	Wellesley,
Cambridge,	Plympton,	West Bridgewater,
Carver,	Provincetown,	Westborough,
Cottage City,	Rockland,	Westwood,
Dartmouth,	Sandwich,	Weymouth,
Edgartown,	Sherborn,	Williamsburg,
Fall River,	Southborough,	Windsor,
Georgetown,	Spencer,	Wrentham,
Groveland,	Sterling,	Yarmouth.

Much time and attention has been given to the instruction of the local sealers in the proper methods of performing their work, and a large number of inspections made showed a general improvement along this line.

The provisions of sections 83–93, chapter 57 of the Revised Laws, relating to the sale of coal, charcoal and coke are being

strictly enforced, and already several convictions have been made under this statute.

No new standards have been furnished to towns, although, in several instances, portions of sets which were damaged by fire or otherwise, have been replaced at the expense of the city or town.

The standards in my custody have received several necessary additions, and the National Bureau of Standards, has in process of construction, a standard of measure fifty feet in length, for this office. This standard will be used for the verification of surveyor's tapes and other linear measures. The equipment of this office, according to the national authorities, is unequalled by that of any other State in the Union, and the office is constantly called upon to settle cases of disputed weight and measure. These services, although not compulsory by law, have been freely rendered, as they very naturally appear to belong to the duties of the State officer.

I would recommend the passage of legislation in relation to the inspection of automatic weighing machines and the sale of fire or kindling wood, — no provision, which includes these articles, having been made in the present law and the numerous complaints received lead me to believe some action advisable.

Respectfully submitted,

DANIEL C. V. PALMER,

Deputy Sealer of Weights and Measures.

COLLATERAL LEGACY TAX.

There has been received during the year on account of the Collateral Legacy and Succession Tax, provided for by chapter fifteen of the Revised Laws and acts in amendment thereof and in addition thereto, after deducting the amount of certain refundments made to correct errors in returns of executors and others, a net sum of four hundred twenty-seven thousand seven hundred fifty-three and $\frac{13}{100}$ dollars ($427,753.13) and, for interest, a further net sum of five thousand nine hundred fifty-seven and $\frac{34}{100}$ dollars ($5,957.34), making the total net revenue derived from this source four hundred thirty-three thousand seven hundred ten and $\frac{47}{100}$ dollars ($433,710.47).

The expenses of collection, including the amounts allowed for compensation of appraisers, and the salary of the legacy tax clerk employed in this department, amounted to two thousand five hundred eighty-eight and $\frac{86}{100}$ dollars ($2,588.86).

The following table shows the net receipts and expenses of collection by years, since the original legacy tax statute (1891, chapter 425) became operative: —

YEAR.	Tax.	Interest.	Expenses.
1892, ...	$13,854 54	–	$74 40
1893, ...	59,419 31	–	454 11
1894, ...	239,368 55	$7,760 85	823 98
1895, ...	419,177 11	11,679 40	1,638 20
1896, ...	275,573 24	3,344 48	2,151 91
1897, ...	501,360 42	6,791 85	1,990 00
1898, ...	563,672 34	8,422 98	2,458 07
1899, ...	478,758 93	6,103 50	2,369 92
1900, ...	397,939 75	6,460 49	2,429 29
1901, ...	506,093 10	8,043 87	2,316 47
1902, ...	427,753 13	5,957 34	2,588 86
	$3,882,970 42	$64,564 76	$19,295 21

Portraits of Past Treasurers.

Chapter ninety-one of the Resolves of nineteen hundred one, provides that one thousand dollars ($1,000) shall be allowed and paid out of the Treasury of the Commonwealth, to be expended in procuring portraits of all Treasurers who served the Commonwealth from the adoption of the Constitution up to and including the year eighteen hundred and ninety-nine.

This list includes thirty-two individuals and I have thus far, after an exceedingly interesting quest, secured very satisfactory portraits of all but six.

I am very hopeful that in time the line may be made complete, and I respectfully ask that the unexpended balance of three hundred twenty-three and $\frac{25}{100}$ dollars ($323.25) may be re-appropriated for this purpose, and not be allowed to lapse into the Treasury.

Remedial Legislation.

In my report for 1901, I had the honor to recommend that legislation should be enacted that would relieve the Treasurer and Receiver-General from service, ex officio, on

certain five commissions. The Legislature, in its wisdom, did not see fit to enact such relief.

I am, however, so thoroughly convinced that the status of the Voting and Counting Machine Apparatus Commission can be improved by such a change, to the advantage of the Commonwealth, I hereby renew my recommendation as regards this Commission, with emphasis.

It may not be denied, that the affairs of the Treasury having grown to such proportions as to call for absorbing interest, if properly administered, the Treasurer is also entitled to the relief that the suggested legislation would afford.

Chapter two hundred eighty-eight of the acts of eighteen hundred and ninety-four provided for the creation of a sinking fund to extinguish the debt at maturity, of the Metropolitan Parks Loan, Series Two, issued for Boulevard purposes.

Chapter two hundred eighty-three of the acts of eighteen hundred ninety-five changed this condition, authorizing the Treasurer to consolidate this sinking fund with the sinking funds of all other Parks Loans.

This department and that of the Auditor are now, however, in agreement that the practical working of the present law has demonstrated the change to have been a mistake, as great confusion arises in determining the assessment to be made each year on the Metropolitan District for sinking fund requirements, as the Commonwealth assumes one-half of such requirements for the extinction of Series Two Loan, and nothing in the case of others.

I recommend that legislation be enacted that shall divide the Metropolitan Parks Loan Sinking Fund, and re-establish a separate "Metropolitan Parks Loan, Series Two, Sinking Fund."

In the interest of Public service and as a matter of simple justice, I recommend an advance of two hundred dollars ($200) in the salary of the Third Clerk of this department, from sixteen hundred to eighteen hundred dollars.

The responsibility of this position which is one of great

trust — and the character of the work incident thereto, requiring an expert mathematician to meet its requirements — make it an important and difficult position to fill. The present occupant has demonstrated faithfulness and competency in every position held by her, in her consecutive service in this department, of twenty-nine years — in which service, she has occupied her present position for the last nineteen years (since 1884).

This advance recommended, will make the salary attached to this position co-equal with those attached to the position of Receiving Teller and Paying Teller, which is easily within the demands of Civil Service Principles and equity.

I feel sure that every living Ex-Treasurer would heartily join me in this recommendation not only to establish a reasonable compensation — but to make it also, a recognition of long, faithful and efficient service.

General Finances.

The status of the Boston, Hartford & Erie sterling issue remains as stated in my last report, viz.: bond No. 1246 for two hundred pounds sterling (£200), has not as yet been presented for payment at the office of the fiscal agency of the Commonwealth in London, although due on the first of January, nineteen hundred.

The present excellent condition of the sinking funds is such that appropriations for their benefit will be necessary in four cases only, viz.: —

State Highway Loan Sinking Fund,	$66,403 59
Massachusetts War Loan Sinking Fund,	567 51
Medfield Insane Asylum Loan Sinking Fund,	6,149 37
State House Loan Sinking Fund,	69,347 60

During the year, in accordance with legislation and the requirements of the different departments, I issued loans other than temporary loans, as per preceding tables, amounting to an aggregate of six million five hundred seventy two thousand

one hundred dollars ($6,572,100). These loans were placed at a net average rate of interest of 3.09 + per cent. per annum. In this connection I desire to call the attention of the Legislature to a matter that from the standpoint of this department is of no small importance. I refer to the extreme desirability of enacting as early in the season as may be compatible with wise legislation, all laws that involve the expenditure of large sums of money which must be realized, and provided by an issue and sale of bonds.

It is a matter of experience that almost always in the earlier months of any year, the money market offers far more advantageous opportunities to dispose of bonds than is true of the later months of any year.

For the information of the Legislature I have to report respecting the present condition of the Abolition of Grade Crossings Fund, which amounts to one million three hundred twenty thousand five hundred twelve and $\frac{01}{100}$ dollars ($1,320,-512.01). Under authority of previous legislation there is apparently available for further issue as it may be required, five hundred seventy-one thousand six hundred fifty-four and $\frac{05}{100}$ dollars ($571,654.05), which would seem to indicate that no new authority for further issue of bonds will be required for some years.

Massachusetts School Fund.

I ask your consideration of the present condition of our Massachusetts School Fund, which is the subject matter in part, of chapter forty-one of the Revised Laws.

At present it amounts to four million five hundred seventy thousand five hundred forty eight and $\frac{14}{100}$ dollars ($4,570,-548.14) and it is to be annually increased by one hundred thousand dollars ($100,000.00) until it shall aggregate five million dollars ($5,000,000.00).

On April 1, 1902, an issue of Boston & Albany Railroad five per cent. (5%) bonds, in which were invested one million five hundred thousand dollars ($1,500,000.00) of this fund, matured, and was paid. Many other long time

securities bought long ago for this fund at favorable rates of interest, are now constantly maturing.

At present, notwithstanding every effort to conserve this fund, there is in cash one million two hundred eight thousand one hundred eighty-eight and $\frac{43}{100}$ dollars ($1,208,-188.43) which is only earning bank rates of interest on deposits.

As no part of the principal or the income of this fund is available for the payment of any premium on attractive securities for re-investment, it follows that the only investments possible, are at par (which will not permit profitable investment) or by discounting municipal short time notes given in anticipation of taxes — an opportunity entirely inadequate to the necessities of the case.

An annual appropriation of fifty thousand dollars ($50,-000.00) is permissible under the present law, for the express purpose of paying premiums on desirable securities for the investment of this fund, and last year there was appropriated in answer to my recommendation, the sum of thirty-five thousand dollars ($35,000.00) a large increase over any appropriation of previous years. I regret that I did not ask for the full limit of fifty thousand dollars ($50,000.00) referred to.

In the present emergency I recommend that legislation be enacted that shall fix this limit for the present year only, at one hundred thousand dollars ($100,000.00) that this important fund may be put into a condition creditable to the thought that created it and give to it an earning power that shall be, so far as it may be possible to make it, commensurate with the importance of our educational interests for whose sole benefit it is established. If a favorable market should permit, it might not all be needed, but in no case can more be expended than market rates shall actually demand.

At best, the day of five per centum securities has passed, and the income of this fund must of necessity accrue at lower rates than formerly. This fact emphasizes the force of my recommendation.

Sinking Fund System.

I recommend to your thoughtful consideration, the magnitude of the total amount of the present direct and contingent bonded indebtedness of the Commonwealth, its assured increase in carrying forward to completion the well-devised projects for public advantage already ordained by legislation, and the following suggestions in connection therewith.

The gross bonded indebtedness of the Commonwealth, direct and contingent, at the present time amounts to eighty-four million two hundred sixty-eight thousand seven hundred thirty-five and $\frac{30}{100}$ dollars ($84,268,735.30) and its payment at different maturities — (see previous tables) — is provided for by Sinking Funds under the same legislation that authorized the debt. These Sinking Funds are in perfect condition and are carefully administered and the credit of the Commonwealth was never better, or deservedly better. The Sinking Funds, however, already amounting to eighteen millions three hundred four thousand seven hundred and twenty-nine and $\frac{56}{100}$ dollars ($18,304,729.56) are naturally rapidly increasing, and their very magnitude raises the question whether the present system — if indeed wisest and best at the beginning of these public engagements for the public weal — has not been outgrown and become inadequate to the most economical and perfect conservation of the public credit.

The only other approved method providing for the liquidation of bonded indebtedness, is that of annually reducing the principal thereof by serial payments. I am persuaded that at the present time, considering cost and risk, there is convincingly much to be said in favor of a change to this latter plan so far as future issues of bonds are concerned.

It is an important and very large question, and this manifestly is not the place for an exhaustive discussion of the subject matter, but perhaps a few suggestions to re-enforce my proposition may properly find expression herein.

Carefully prepared computations appear to establish the fact that, *when floated at par*, a loan of this Commonwealth issued at a rate to which its credit now entitles it, and with the Sinking Fund invested in securities available for Sinking

Funds for Massachusetts State Loans, at rates which now prevail, or are likely to prevail, will call for an amount to be raised by direct taxation to pay the same materially greater than the amount required to be raised in the same way to provide for a corresponding loan issued serially.

If, however, this loan carries on its face a rate of interest liability greater than the current value of money at the time of its issue, it will command a premium. This premium becomes a part of the Sinking Fund at once, and, invested at the current rate of interest for Sinking Fund investments, will yield an income which will considerably reduce the amount to be raised by taxation to pay the loan at maturity. It is apparent that the larger the premium so invested the greater the income, and accordingly the smaller the amount to be raised by taxation. It is also apparent that the difference in taxation saving between the two methods, is correspondingly decreased. Further, while not affecting the serial loan, a declining rate of interest on the Sinking Fund investments will produce a smaller income from this source, and correspondingly increase the amount to be raised by taxation on the Sinking Fund Loan, thus making the advantage of the serial loan the greater in this respect. In each case, however, it appears to be true that the advantage in difference of taxation is always with the serial system, unless perhaps it might ultimately disappear under an abnormally high rate of interest.

While the greater the premium the less the difference in requisite taxation in the two methods, at the same time it does not follow that it would be of advantage to the tax payer to issue a high rate bond for the sake of the premium, inasmuch as the increased rate of interest, payable semi-annually, would more than offset the advantage.

If it be true, that loans floated at par will call for a materially reduced amount to be raised by taxation for the liquidation of such indebtedness, under the Serial System, than under the full term Sinking Fund method — it would appear, so far as this consideration is concerned, wise to issue our loans in the future under the Serial System.

I may remark here, that it has been demonstrated that today a Serial Loan finds a market on terms that establish

practically the same income basis as that which a corresponding full term loan will command.

Further, if, with the introduction into the problem of the factor of a premium established by a costly rate of interest, it is found that the difference in taxation, though diminished, is yet in favor of the Serial method, it would appear to be a good policy to practically eliminate the premium, as nearly as may be possible.

The logical and practical result of these conditions would appear to point to the desirability of issuing loans bearing interest, as nearly as may be advisable to the current value of money, on a Serial payment plan, to the large saving in taxation to the tax payer.

In my investigation and study of this subject, I have had frequent conferences with experts and bankers, some of whom have prepared their own tables and computations for comparison with, and in confirmation of my own, all of which it gives me pleasure to gratefully acknowledge.

It will be noted that I have only offered suggestions that have to do with the mathematics of the question, as applied to the cost by taxation for the payment of bonded indebtedness.

There are other economic considerations of perhaps equal importance but which may only be hinted at here.

I am aware of the objections to be raised to this method, but in view of our already large, and sure to be increased gross indebtedness, it would appear to be the part of wisdom to cultivate a conservative and economic temper, even at the cost of a somewhat increased present burden, which in a degree characterizes the serial plan.

The risks and perplexities incident to Sinking Funds necessary to liquidate an indebtedness approximate to one hundred millions of dollars, I do not here discuss.

I recommend that legislation shall be enacted, giving the opportunity for the issue of Serial Loans in the future, if in the opinion of the Treasurer, with the approval of the Governor and Council, such method shall appear to be to the advantage of the Commonwealth. If it be true that a less costly system of finance can be developed to supplement our current method, any investigation and study, that might

establish it, would distinctly make for the advantage of the financial credit of the Commonwealth and the benefit of the tax payer, while the Treasurer, with the approval of the Governor and Council, would have the opportunity to make it operative in the interests of both.

The following tables and statements show in detail the transactions for the year.

Respectfully submitted,

EDWARD S. BRADFORD,
Treasurer and Receiver-General.

PART II.

STATISTICAL TABLES.

Commonwealth of Massachusetts.

DR. TREASURER AND RECEIVER-GENERAL *in account*

To Cash on Hand Jan. 1, 1902: —		
In Revenue,	$1,799,205 34	
Sinking Funds,	607,608 73	
Trust Funds,	460,482 85	
Miscellaneous Funds,	3,558,903 01	
Trust Deposits,	203,906 62	
		$6,630,106 55
Securities on Hand Jan. 1, 1902: —		
In Sinking Funds,	$16,130,632 19	
Trust Funds,	5,108,658 33	
Miscellaneous Funds,	3,689,602 37	
Trust Deposits,	4,794,836 56	
		29,723,729 45
Receipts in 1902: —		
From Revenue,	$20,197,159 87	
Sinking Funds,	4,261,879 97	
Trust Funds,	6,339,602 72	
Miscellaneous Funds,	17,515,873 00	
Trust Deposits,	1,334,695 52	
		49,649,211 08
Securities purchased in 1902: —		
For Sinking Funds,	$4,246,982 81	
Trust Funds,	3,191,135 43	
Miscellaneous Funds,	7,729,478 57	
Trust Deposits,	881,056 15	
		16,048,652 96
		$102,051,700 04

Treasury Department, Boston, Dec. 31, 1902.

with the COMMONWEALTH OF MASSACHUSETTS. CR.

By Payments in 1902: —		
From Revenue,	$20,641,195 38	
Sinking Funds,	4,601,520 48	
Trust Funds,	4,917,221 54	
Miscellaneous Funds,	18,303,968 07	
Trust Deposits,	1,334,322 66	
		$49,798,228 13
Securities withdrawn and sold or paid in 1902: —		
From Sinking Funds,	$2,340,853 66	
Trust Funds,	4,172,300 00	
Miscellaneous Funds,	7,498,345 61	
Trust Deposits,	327,510 00	
		14,339,009 27
Securities on Hand Dec. 31, 1902: —		
In Sinking Funds,	$18,036,761 34	
Trust Funds,	4,127,493 76	
Miscellaneous Funds,	3,920,735 33	
Trust Deposits,	5,348,382 71	
		31,433,373 14
Cash on Hand Dec. 31, 1902: —		
In Revenue,	$1,355,169 83	
Sinking Funds,	267,968 22	
Trust Funds,	1,882,864 03	
Miscellaneous Funds,	2,770,807 94	
Trust Deposits,	204,279 48	
		6,481,089 50
		$102,051,700 04

DR. TREASURER AND RECEIVER-GENERAL

To Cash on Hand Jan. 1, 1902, . . .	. . . .	$1,799,205 34
Revenue Receipts in 1902: —		
To State Tax, ...	$1,500,000 00	
Corporation Tax, ...	5,563,961 89	
Savings Bank Tax, ...	1,535,960 42	
National Bank Tax, ...	951,600 49	
Excise Tax on Life Insurance Companies, ...	248,860 11	
Massachusetts Hospital Life Insurance Company's Tax, ...	58,542 14	
Annual Insurance Companies' Tax,	391,063 54	
Life Insurance Companies' Tax, .	12,853 40	
Special License Insurance Tax, .	1,592 00	
Collateral Legacy Tax, ...	427,753 13	
Coal and Mining Companies' Tax, .	17,048 87	
Gas and Electric Light Commissioners' Tax, ...	14,530 74	
Railroad Commissioners' Tax, . .	43,675 49	
Foreign Railroad Companies' Tax, .	24,649 80	
Boston Elevated Railway Company's Tax, ...	102,853 06	
Improvement of Sudbury Meadows Tax, ...	1,562 53	
Care and Custody of Trust Deposits,	2,659 56	
Boston, Cape Cod and New York Canal Company, ...	1,700 00	
Bureau of Labor, Clerks and Expenses, ...	327 91	
Consolidation of Statutes, . .	1,468 97	
Dividends from Insolvent Corporations, ...	2,760 89	
Endowment of Colleges for the benefit of Agriculture and the Mechanic Arts, ...	25,000 00	
Escheated Estates, ...	2,660 53	
Expenses from Cattle Commissioners, ...	563 50	
Expenses Danvers Insane Hospital,	133,211 16	
Expenses Massachusetts Hospital for Dipsomaniacs and Inebriates, .	3,929 73	
Expenses Massachusetts Hospital for Epileptics, ...	33,562 43	
Expenses Massachusetts School for the Feeble Minded, ...	52,280 19	
Expenses Massachusetts State Sanatorium, ...	15,302 05	
Expenses Medfield Insane Asylum,	112,700 41	
Expenses Northampton Insane Hospital, ...	81,797 31	
Amounts carried forward, . .	$11,366,432 25	$1,799,205 34

in account with REVENUE. CR.

Revenue Payments in 1902: —		
By Senate Compensation,	$30,750 00	
Senate Mileage,	2,880 00	
House Compensation,	180,000 00	
House Mileage,	18,042 00	
Clerks, Senate and House,	6,000 00	
Assistant clerks, Senate and House,	6,300 50	
Chaplains, Senate and House,	600 00	
Sergeant-at-Arms,	3,500 00	
Clerk,	2,200 00	
Stenographer,	900 00	
Contingent,	365 45	
Doorkeepers, Messengers and Pages,	29,534 00	
Printing and Binding for Senate,	8,982 24	
Printing and Binding for House,	16,946 12	
Stationery for the Senate,	580 95	
Stationery for the House,	469 99	
Stationery and Printing ordered by Sergeant-at-Arms,	377 38	
Legislative Contingent,	4,646 60	
Expenses of Legislative Committees,	27,901 57	
Legislative Bulletin,	3,492 07	
Extra Session of 1901, Expenses,	228 00	
		$344,696 87
Governor's Salary,	$8,000 00	
Lieutenant-Governor and Council, Pay and Travelling Expenses,	9,060 24	
Governor's Private Secretary,	2,500 00	
Executive Secretary,	2,000 00	
Executive Stenographer,	1,500 00	
Executive Contingent,	1,992 46	
Executive Postage, Printing and Stationery,	601 93	
Messengers,	1,349 99	
Council Postage, Printing, etc.,	351 41	
Council Contingent,	1,930 59	
Extraordinary Expenses,	12,939 56	
		42,226 18
Secretary's Salary,	$3,500 00	
First and Second Clerks,	4,700 00	
Chief of Archives Division,	2,000 00	
Cashier,	1,200 00	
Extra Clerks and Messenger,	24,548 77	
Incidentals,	2,925 18	
		38,873 95
Records, Files and Documents in the Secretary's Department,	. . .	3,592 20
Amount carried forward,	. . .	$429,389 20

DR. TREASURER AND RECEIVER-GENERAL.

Amounts brought forward, . .	$11,366,432 25	$1,799,205 34
To Expenses Taunton Insane Hospital,	114,135 52	
Expenses Westborough Insane Hospital, ...	94,259 31	
Expenses Worcester Insane Asylum,	53,704 39	
Expenses Worcester Insane Hospital, ...	142,925 44	
Fees from Attorney-General, . .	928 40	
Fees from Board of Registration in Dentistry, ...	755 40	
Fees from Board of Registration in Medicine, ...	9,886 89	
Fees from Board of Registration in Pharmacy, ...	311 57	
Fees from Clerk of Supreme Judicial Court, ...	849 00	
Fees for Commissions, . . .	10,905 00	
Fees from Commissioner of Corporations, ...	2,689 69	
Fees from Corporations, . . .	28,128 10	
Fees from Courts of Insolvency, .	14,147 16	
Fees from Foreign Corporations, .	9,340 00	
Fees from Inspection of Electric Meters, ...	16 50	
Fees from Inspection of Gas and Gas Meters, ...	15,077 45	
Fees from Limited Partnerships, .	57 00	
Fees for Liquor Certificates to Druggists, ...	1,236 00	
Fees. Miscellaneous, ...	2,941 35	
Fees from Reporter of Decisions, .	37 00	
Fees from State Inspection of Boilers, ...	11,447 00	
Hawkers' and Peddlers' Licenses, .	19,505 50	
High Level Sewer, ...	10,677 96	
Income Lyman School for Boys, .	1,133 47	
Income Massachusetts Reformatory,	6,124 07	
Income Reformatory Prison for Women, ...	2,041 76	
Income State Board of Lunacy and Charity, ...	82,095 31	
Income State Farm, ...	965 52	
Income State Hospital, ...	1,829 45	
Income State Industrial School, .	1,004 02	
Income State Prison, ...	6,012 15	
Indigent and Neglected Children, .	42	
Insurance Licenses, ...	59,253 62	
Interest on Abolition of Grade Crossings Loan, ...	56,893 50	
Interest on Armory Loan, . . .	51,614 51	
Interest on Annual Insurance Companies' Tax, ...	5 69	
Amounts carried forward, . .	$12,179,367 37	$1,799,205 34

in account with REVENUE. CR.

Amount brought forward, . .	. . .	$429,389 20
By Exchange and Distribution of Public Documents, ...	. . .	2,529 18
Standard Record Ink, ...	. . .	178 93
Treasurer's Salary, ...	$5,000 00	
First Clerk, ...	2,600 00	
Second Clerk, ...	2,100 00	
Third Clerk, ...	1,600 00	
Cashier, ...	2,200 00	
Fund Clerk, ...	1,500 00	
Receiving and Paying Tellers, .	3,600 00	
Assistant Book-keeper, . .	1,200 00	
Assistant Paying Teller, . .	1,000 00	
Warrant Clerk, ...	1,200 00	
Files Clerk, ...	900 00	
Stenographer, ...	900 00	
Extra Clerks and Messenger, .	3,144 25	
Incidentals, ...	3,092 31	
		30,036 56
Deputy Sealer, Weights, Measures and Balances, ...	. . .	2,039 94
Legacy Tax Clerk, ...	. . .	1,900 00
Auditor's Salary, ...	$3,500 00	
First and Second Clerks, . .	4,700 00	
Extra Clerks and Messenger, .	9,127 31	
Incidentals, ...	1,246 05	
State Printing Expert, . .	1,500 00	
		20,073 36
Attorney General's Salary, . .	$5,000 00	
Expenses, ...	32,907 54	
		37,907 54
State House, Care of Buildings and Grounds, ...	$20,554 03	
Engineer's Department, . .	10,160 00	
Watchmen and Assistant Watchmen, ...	11,100 00	
Firemen, Assistant Firemen, etc.,	10,678 45	
Special Messenger and Porters, etc., ...	5,296 24	
Matron State House, . . .	793 54	
Sergeant-at-Arms' Messengers, .	3,800 00	
Fuel and Lights, ...	33,080 18	
Elevator Expenses, ...	6,800 00	
Telephones, ...	5,589 09	
New Furniture and Fixtures, .	2,693 45	
		110,544 98
Amount carried forward, . .	. . .	$634,599 69

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$12,179,367 37	$1,799,205 34
To Interest on Collateral Legacy Tax, .	5,957 34	
Interest on Corporation Tax, . .	1,971 47	
Interest on Bank Deposits, . .	114,371 42	
Interest on Excise Tax on Life Insurance Companies, . . .	57 89	
Interest on Fitchburg Railroad Securities Loan, ...	175,140 00	
Interest on Gas and Electric Light Commissioners' Tax, . . .	74	
Interest on Liquor Licenses, . .	20 49	
Interest on Massachusetts Hospital for Epileptics Loan, . . .	125 12	
Interest on Massachusetts War Loan,	50 00	
Interest on Medfield Insane Asylum Loan, ...	608 39	
Interest on Metropolitan Parks Loan,	243,150 00	
Interest on Metropolitan Parks Loan, Series Two, ...	95,021 83	
Interest on Metropolitan Sewerage Loan, ...	235,162 87	
Interest on Metropolitan Water Loan, ...	1,104,950 80	
Interest on Prisons and Hospitals Loan, ...	1,786 86	
Interest on Savings Bank Tax, .	28 38	
Interest on State Highway Loan, .	2,269 80	
Interest on State House Loan, . .	997 91	
Interest on State Tax, . . .	49 20	
Interest on Temporary Loans, . .	33,130 74	
Liquor Licenses, ...	843,146 40	
Massachusetts Soldiers' Home, .	25,289 54	
Massachusetts State Fireman's Association, ...	04	
Metropolitan Parks System, Maintenance, ...	132,343 00	
Metropolitan Parks System, Boulevard, Maintenance, ...	40,156 50	
Metropolitan Parks System, Nantasket, Maintenance, . . .	15,000 00	
New Furniture and Fixtures, . .	140 00	
North Metropolitan System Sewage Disposal, Maintenance, . . .	104,485 68	
Paris Exposition, 1900, . . .	1,855 84	
Penalties for Failure to make returns to State Board of Charity, . .	270 00	
Penalties from Gas and Electric Light Companies, ...	10 00	
Penalties for Illegal Sale of Dairy Products, ...	285 00	
Penalties for Infringement of Fish and Game Laws, ...	441 32	
Amounts carried forward, . .	$15,357,641 94	$1,799,205 34

in account with REVENUE. CR.

Amount brought forward, . .	. . .	$634,599 69
By Printing Public Documents, . .	$66,455 86	
General Laws, ...	3,072 80	
Blue Book, ...	6,484 85	
Term Reports, ...	1,834 65	
Assessors' Books and Blanks, . .	779 04	
Printing and Distributing Ballots for Elections, ...	8,088 26	
Manual of General Court, . .	3,684 16	
Publishing Laws, ...	500 00	
Registration Books and Blanks, Indexing Returns and Editing Registration Report, ...	3,014 58	
Purchase of Paper for the Commonwealth, ...	30,192 34	
Preparation of Tables and Indexes relating to the Statutes, . .	500 00	
Blank Forms for Town Officers, .	3,513 58	
Preservation of Town Records, .	3,065 00	
State Printing Contract Expenses, .	52 13	
Guide Book of the State House, .	2 25	
Massachusetts Revolutionary Records, ...	3,026 99	
Atlas Maps of Massachusetts, . .	2,985 48	
Index to Revised Laws, ...	6,997 00	
Printing Revised Laws, ...	34,695 13	
Printing Report of Capital Trials, .	1,582 86	
		180,526 96
Supreme Judicial Court: —		
Judges' Salaries and Expenses,	$60,000 00	
Clerk, ...	3,000 00	
Reporter of Decisions, . .	6,136 69	
Expenses, ...	748 21	
Officers and Messenger of the Supreme Judicial Court, .	2,400 00	
Clerk to Supreme Judicial Court, Suffolk County, . .	1,500 00	
Supreme Judicial Court Clerks, .	1,826 72	
Retired Justices Supreme Judicial Court, ...	5,250 00	
		80,861 62
Superior Court: —		
Judges' Salaries and Expenses,	$136,521 40	
Retired Justices Superior Court,	144 15	
Assistant Clerk Superior Court, Suffolk, ...	208 33	
		136,873 88
Bar Examiners' Expenses, . .	. . .	1,681 13
Amount carried forward, . .	. . .	$1,034,543 28

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$15,357,641 94	$1,799,205 34
To Quartermaster's Supplies, Sale of Old Material, ...	1,718 87	
Railroad Reports, ...	2,500 00	
Rent of Great Ponds, . . .	27 00	
Sale of Ballot Boxes, . . .	350 00	
Sale of Books, ...	11,279 92	
Sale of Bradford Manuscript, . .	311 00	
Sale of Legislative Bulletin, . .	352 00	
Sale of Massachusetts Atlas Sheets,	205 70	
Sale of Old Documents, . . .	300 00	
Sale of Voting Machines, . . .	221 86	
South Metropolitan System Sewage Disposal, Maintenance, . . .	93,688 60	
State Colony for the Insane, . .	24,119 13	
Support of Paupers by Cities and Towns, ...	31 00	
Support of Pauper Infants, . .	54 86	
Temporary Loans, ...	4,704,357 99	
		20,197,159 87
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amount brought forward, . .	. . . .	$1,034,543 28
By Courts of Probate and Insolvency: —		
Judges' Salaries, . . .	$47,690 56	
Registers and Assistants, . .	45,289 18	
Clerk to Register in Suffolk County, ...	1,200 00	
Clerks to Registers of Probate and Insolvency Courts, . .	23,558 09	
Expenses of Courts of Insolvency, ...	1,364 78	
		119,102 61
District Attorneys, ...	$19,948 98	
Assistant District Attorneys, .	13,599 99	
Attorney's Clerk for Suffolk District, ...	1,800 00	
		35,348 97
Court of Registration, ...	. . . .	26,459 83
Tax Commissioner, ...	$3,500 00	
Deputy, ...	2,500 00	
First and Second Clerks, . .	3,500 00	
Extra Clerks, ...	16,225 95	
Contingent, ...	3,724 76	
Expenses State Valuation, . .	2,891 00	
Travel, ...	364 65	
		32,706 36
Commissioners of Savings Banks,		
Salaries, ...	$9,500 00	
Clerks, ...	4,780 00	
Expenses, ...	2,606 38	
		16,886 38
Insurance Commissioner, Salary, .	$3,500 00	
Deputy, ...	2,500 00	
Actuary, ...	2,000 00	
Examiner, ...	2,000 00	
Clerks, ...	4,700 00	
Extra Clerks, ...	24,807 86	
Expenses, ...	3,681 13	
		43,188 99
Harbor and Land Commissioners,		
Salaries, ...	$8,700 00	
Engineer, etc., ...	27,000 66	
Travel, ...	460 50	
Expenses, ...	1,399 97	
		37,561 13
Amount carried forward, . .	. . . .	$1,345,797 55

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amount brought forward, . .	. . .	$1,345,797 55
By Railroad Commissioners, Salaries, .	$13,000 00	
Clerks, ...	3,700 00	
Accountant, ...	2,500 00	
Experts, ...	4,559 15	
Inspectors, ...	7,848 78	
Expenses, ...	13,851 44	
		45,459 37
Civil Service Commissioners: —		
Compensation and Expenses, .	$1,930 00	
Chief Examiner, ...	3,000 00	
Secretary, ...	2,000 00	
Registrar of Labor, ...	2,000 00	
Expenses, ...	16,927 83	
		25,857 83
Gas and Electric Light Commissioners, Salaries, . . .	$11,000 00	
Clerks, ...	4,093 00	
Expenses, ...	1,748 80	
Inspectors' Department, . .	5,674 01	
Inspector of Electric Meters, .	230 89	
		22,746 70
Controller of County Accounts, Salary, ...	$2,500 00	
Deputies, ...	4,500 00	
Expenses, ...	962 48	
		7,962 48
Bureau of Statistics of Labor, Chief,	$3,000 00	
First and Second Clerks, . .	3,650 00	
Special Agents, ...	2,400 00	
Clerks and Expenses, . .	14,368 54	
Statistics of Manufactures, .	6,345 87	
		29,764 41
Commissioner of Public Records, .	. . .	4,395 88
State Board of Conciliation and Arbitration: —		
Salaries, ...	$6,000 00	
Clerk, ...	1,200 00	
Expenses, ...	6,339 57	
		13,539 57
Commissions, etc: —		
Nautical Training School, . .	$59,136 61	
Inland Fisheries and Game, . .	24,360 43	
Cattle Commissioners, . . .	16,708 68	
Assayer and Inspector of Liquors, .	289 29	
Inspector of Gas Meters, . . .	4,792 38	
Amounts carried forward, . .	$105,287 39	$1,495,523 79

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$105,287 39	$1,495,523 79
Commissions, etc. — *Concluded.*		
By Board of Registration in Dentistry, .	418 00	
Board of Registration in Pharmacy,	5,853 40	
Board of Registration in Medicine, .	2,527 86	
Ballot Law Commission, . . .	1,557 15	
State Highway Commission, . .	30,743 73	
Distribution of School Fund, . .	414 58	
		146,802 11
State Fire Marshal, ...	. . .	15,326 20
State Board of Health, Secretary, .	$3,000 00	
Clerks, ...	11,374 99	
Expenses, ...	8,663 60	
Adulteration of Milk, Food and Drugs, ...	11,719 42	
Purity of Inland Waters, . .	36,121 38	
Examination of Sewer Outlets,	2,432 74	
		73,312 13
Agricultural: —		
Board of Agriculture, Secretary, .	$3,000 00	
Secretary's Clerks, etc., . .	5,579 37	
Secretary's Expenses, . .	324 55	
Incidentals, ...	1,079 95	
Members' Travel, . . .	1,167 97	
Agricultural Societies, . . .	18,565 68	
Massachusetts Agricultural Experiment Station, ...	10,000 00	
Massachusetts Agricultural College, Scholarships, ...	10,000 00	
Massachusetts Agricultural College,	18,000 00	
Massachusetts Agricultural College, Trustees' Travel, ...	895 86	
Commercial Feed Stuffs, . . .	1,200 00	
State Dairy Bureau, ...	9,176 10	
Compensation of Inspectors of Animals, ...	5,440 36	
Cattle Bureau, Chief, . . .	1,125 00	
Cattle Bureau, Clerk, . . .	750 00	
Cattle Bureau, Expenses, . . .	31,310 99	
State Nursery Inspector, . . .	615 94	
Veterinary Laboratory, Maintenance,	1,000 00	
Abandoned Farms, ...	38 50	
		119,270 27
Educational Expenses: —		
Agents, Board of Education, . .	$12,397 38	
Members' Travelling Expenses, .	476 96	
Aid to Pupils in Normal Schools, .	4,000 00	
Amounts carried forward, . .	$16,874 34	$1,850,234 50

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$16,874 34	$1,850,234 50
Educational Expenses — *Concluded.*		
By Board of Education, Incidentals, .	1,664 39	
Board of Education, Clerks, etc., .	2,293 80	
State Normal Art School, . . .	26,456 58	
Perkins Institution and Massachusetts School for the Blind, . .	30,000 00	
Education of Deaf Pupils, . .	76,639 01	
Support of State Normal Schools, .	174,036 75	
Aiding Small Towns to provide themselves with School Superintendents, ...	80,458 33	
Aid to promote the establishment of Free Public Libraries, . . .	2,412 61	
Dukes County Educational Association, ...	50 00	
Tuition of Children in small Towns,	14,407 35	
School Registers and Blanks, . .	918 83	
Instruction for Adult Blind at their Homes, ...	3,963 39	
Premium of Securities for Massachusetts School Fund, . . .	34,997 93	
		465,173 31
State Library Books, . . .	$6,498 19	
Librarian, ...	3,000 00	
Librarian's Clerks, ...	4,300 00	
Contingent Expenses, . . .	2,489 93	
Index of Current Events, . . .	1,000 00	
		17,288 12
Charitable: —		
Massachusetts School for the Feeble-Minded, ...	$14,808 38	
Support of Insane Paupers, . .	81,753 59	
Support of Paupers by Cities and Towns, ...	67,436 02	
Burial of Paupers, ...	8,123 95	
Temporary Aid of Paupers, . .	33,630 50	
Support and Transportation of Pauper Infants, ...	49,108 69	
Indigent and Neglected Children, .	180,133 64	
Expenses of Contagious Diseases, .	55,360 01	
Medical Examiners' Fees, . .	317 30	
Pensions, ...	520 00	
Annuities, ...	6,693 00	
Massachusetts Charitable Eye and Ear Infirmary, ...	25,000 00	
Education of Children under charge of State Board of Charity, . .	21,273 81	
Reimbursement of Expenses for Maintenance of the Insane, . .	11,472 45	
Amounts carried forward, . .	$555,631 34	$2,332,695 93

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$555,631 34	$2,332,695 93
Charitable — *Concluded.*		
By Hospital Cottages for Children, .	4,040 37	
State Colony for the Insane, . .	3,422 80	
Expenses State Hospital, ...	190,124 43	
Expenses Danvers Insane Hospital,	176,424 55	
Expenses Massachusetts Hospital for Dipsomaniacs, ...	49,006 41	
Expenses Massachusetts Hospital for Epileptics, ...	72,251 43	
Expenses Massachusetts School for the Feeble-Minded, ...	110,585 19	
Expenses Massachusetts State Sanatorium, ...	101,107 91	
Expenses Medfield Insane Asylum,	178,215 44	
Expenses Northampton Insane Hospital, ...	102,920 31	
Expenses Taunton Insane Hospital,	156,554 52	
Expenses Westborough Insane Hospital, ...	130,413 48	
Expenses Worcester Insane Asylum,	83,698 64	
Expenses Worcester Insane Hospital, ...	200,385 44	
		2,114,782 26
State Board of Insanity, Executive,	$5,000 00	
Clerks, ...	10,672 50	
Expenses, ...	5,239 69	
Transportation, ...	6,697 73	
		27,609 92
State Board of Charity, Expenses, .	$7,329 89	
Auxiliary Visitors, ...	1,520 13	
Investigation and Report on State Sanatorium, ...	343 70	
Transportation of Paupers, .	11,347 27	
		20,540 99
Department of Adult Poor, Superintendent's Salary, ...	$2,729 17	
Clerks, ...	26,049 61	
Expenses, ...	9,566 74	
		38,345 52
Department of Minor Wards, Superintendent's Salary, ...	$2,729 17	
Clerks, ...	35,527 62	
Expenses, ...	2,767 66	
		41,024 45
Military: —		
Adjutant-General's Salary, . . .	$3,600 00	
First and Second Clerks, . .	3,800 00	
Additional Clerk, ...	2,000 00	
Extra Clerks and Messenger, .	8,621 11	
Incidentals, ...	2,548 31	
Amounts carried forward, . .	$20,569 42	$4,574,999 07

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$20,569 42	$4,574,999 07
Military — *Concluded.*		
By Quartermaster's Employees, . .	1,570 00	
Quartermaster's Incidentals, . .	5,038 59	
Quartermaster's Supplies, . .	11,000 00	
Military Accounts, ...	3,121 30	
Militia Pay and Allowances, . .	158,335 06	
Militia, Transportation of, . .	19,019 66	
Militia Rifle Practice, . . .	16,700 04	
Militia Camp Ground, . . .	949 00	
Armory Rents, ...	37,000 00	
Repairs to Uniforms, . . .	8,947 44	
Expenses, Care, Heating, and Repairs to new Armories, . . .	28,036 28	
Janitors of Armories, . . .	6,508 00	
Expenses Care U. S. S. "Minnesota,"	118 20	
Surgeon General's Department, .	3,447 43	
Instruction in Riding for Militia, .	3,120 00	
Medals for Minute Men of 1861, .	93 63	
Equipment of First Regiment, Heavy Artillery, ...	2,342 50	
Examination of Recruits, . . .	2,681 05	
International Rifle Match at Sea Girt,	1,860 72	
Expenses U. S. Cruiser "Inca," .	1,986 24	
		332,444 56
Expenses Resulting from the Late Wars: —		
State and Military Aid, ...	$768,730 48	
Commissioner of State Aid and Pensions, ...	7,011 76	
Commissioner of State Aid, Salary,	1,458 34	
Clerks, ...	1,963 34	
Expenses, ...	210 56	
Agents, ...	3,177 69	
Postage, Printing, etc., on account of State Aid, ...	782 71	
State Pension Agent, ...	4,156 74	
Massachusetts Soldiers' Home, .	60,289 54	
Commissioners on War Records, .	9,867 94	
Bounties to Massachusetts Volunteers, ...	475 00	
		858,124 10
Reformatory: —		
District Police, ...	$110,308 06	
Massachusetts Reformatory Industries, ...	42,957 95	
Reformatory Prison for Women Industries, ...	28,483 46	
State Prison Industries, ...	54,243 54	
State Farm Industries, ...	10,674 11	
Expenses State Prison, ...	151,561 55	
Amounts carried forward, . .	$398,228 67	$5,765,567 73

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . . .	$21,996,365 21
Amount carried forward, . .	. . . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$398,228 67	$5,765,567 73
Reformatory — *Concluded.*		
By Expenses Massachusetts Reformatory, ...	223,069 60	
Expenses Reformatory Prison for Women, ...	59,761 29	
Expenses State Farm, ...	174,905 32	
Expenses State Industrial School, .	42,854 90	
Expenses Lyman School for Boys, .	76,226 93	
Support of Sarah Jane Robinson, .	800 00	
Trustees Lyman and Industrial Schools, ...	1,104 15	
Trustees Lyman and Industrial School, Agents, ...	7,116 66	
Prison Commissioners, —		
Chairman, ...	4,000 00	
Secretary, ...	2,500 00	
Clerks, ...	4,630 69	
Travel, ...	2,430 46	
Contingent, ...	1,540 97	
Agents, ...	5,200 00	
Aiding Convicts Discharged from State Prison, ...	2,250 00	
Agent for Aiding Discharged Female Prisoners, ...	3,379 97	
Aiding Prisoners Discharged from Massachusetts Reformatory, . .	3,611 11	
Removal of Prisoners to and from State and County Prisons, . .	639 04	
Probation Officers, Compensation and Expenses, ...	169 24	
Education of Children from Lyman School, ...	336 80	
		1,014,755 80
Public Buildings: —		
State Hospital, ...	$26,240 20	
State Prison, ...	5,015 71	
Massachusetts Reformatory, . .	11,374 09	
Reformatory Prison for Women, .	9,120 29	
State Farm, ...	14,964 77	
Lyman School for Boys, . . .	20,357 19	
State Industrial School, . . .	16,351 30	
North Adams Normal School, . .	13,719 65	
Fitchburg Normal School, . .	12,210 84	
Bridgewater Normal School, . .	3,500 00	
Framingham Normal School, . .	25,839 75	
Worcester Normal School, . .	6,096 09	
Westfield Normal School, . .	31,076 07	
Danvers Insane Hospital, . . .	1,698 58	
Medfield Insane Asylum, . . .	2,934 06	
Northampton Insane Hospital, .	1,030 89	
Taunton Insane Hospital, . .	12,166 93	
Amounts carried forward, . .	$213,695 91	$6,780,323 53

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$213,695 91	$6,780,323 53
Public Buildings — *Concluded.*		
By Westborough Insane Hospital, .	613 36	
Massachusetts Hospital for Dipsomaniacs and Inebriates, . .	200 00	
Massachusetts Agricultural College,	60,828 27	
Massachusetts State Sanatorium, .	2,499 97	
Lowell Textile School, . . .	21,750 00	
Massachusetts School for the Feeble-Minded, ...	20,939 42	
Hospital Cottages for Children, .	16,113 67	
State Camp Ground, ...	1,499 08	
		338,139 68
Miscellaneous: —		
Annual Insurance Tax, ...	$6,000 00	
Annuities Martha Johonnot, . .	105 41	
Apparatus for Examination of Engineers, ...	429 26	
Ballot Boxes for Cities and Towns,	1,057 18	
Baring Brothers & Company, Limited, ...	75 13	
Board of Publication, ...	26 57	
Boston, Cape Cod and New York Canal Company, Interest, . .	10,587 38	
Boston Elevated Railway Company's Tax, ...	102,853 06	
Boundary Lines of the Commonwealth, ...	85 46	
Breakwater at Hull, ...	8,352 85	
Channel at Bass River, between Dennis and Yarmouth, ...	22,000 00	
Channel from Vineyard Sound to Osterville Bay, ...	10 63	
Collateral Legacy Tax Refunded, .	100 00	
Collateral Legacy Tax, ...	688 86	
Committee on Charles River Dam, .	19,652 23	
Committee on Compensation to Towns, Wachusett Reservoir, .	2,256 18	
Committee on Corporation Laws, .	1,222 07	
Committee on Printing Revised Laws, ...	600 00	
Construction of Roads at Mashpee, .	300 00	
Construction of Roads at Truro, .	500 00	
Corporation Tax, ...	3,374,533 56	
Disposal of Sewage, Massachusetts School for the Feeble-Minded, .	820 89	
Dredging South Boston Shore, .	2,122 44	
Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts, ...	25,000 00	
Escheated Estates, ...	1,341 69	
Amounts carried forward, . .	$3,580,720 85	$7,118,463 21

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Amount carried forward, . .	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$3,580,720 85	$7,118,463 21
Miscellaneous — *Continued.*		
By Expenses in Connection with Province Lands, ...	2,312 26	
Expenses Steamer "Lexington," .	9,476 87	
Foreign Ships, ...	7,160 00	
Gratuities, ...	11,387 37	
Greylock State Reservation, . .	11,180 57	
Improvement of Apponagansett Harbor, ...	13,130 60	
Income State Board of Charity, .	426 43	
Little's Bridge in Marshfield, . .	1,330 59	
Lowell Textile School, . . .	20,000 00	
Massachusetts Institute of Technology, ...	29,000 00	
Massachusetts School Fund, . .	100,000 00	
Massachusetts State Firemen's Association, ...	12,000 00	
Metropolitan Parks System, Maintenance, ...	129,400 78	
Metropolitan Parks System, Boulevard, Maintenance, . . .	77,652 61	
Metropolitan Parks System, Nantasket, Maintenance, . . .	16,061 38	
Monument at Andersonville, Ga., .	7,198 40	
Monument on Dorchester Heights, .	11,976 10	
Monument at Vicksburg, . . .	2,390 00	
National Bank Tax, ...	545,073 73	
New Bedford Textile School, . .	26,000 00	
New England Industrial School for Deaf Mutes, ...	4,500 00	
North Metropolitan System Sewerage, Maintenance, ...	110,360 56	
Pan American Exposition, Buffalo, .	1,421 17	
Penalties for Illegal Sale of Dairy Products, ...	300 00	
Portraits of Governors, . . .	500 00	
Portraits of State Auditors, . .	300 00	
Portraits of State Treasurers, . .	676 75	
Prison and Hospital Loan Sinking Fund, ...	5,831 30	
Protection of Hadley from Connecticut River, ...	4,801 05	
Publication of Province Laws, .	10,364 91	
Removal of Wrecks from Tidewater,	72 50	
Sea Wall, Town of Scituate, . .	6,345 35	
South Metropolitan System Sewerage, Maintenance, ...	99,015 61	
Staircase to Reporter's Gallery, .	91 16	
State Highway Loan Sinking Fund,	105,640 82	
State House Loans, Sinking Fund, .	90,307 36	
Statue of General Nathaniel P. Banks, ...	2,300 00	
Amounts carried forward, . .	$5,056,707 08	$7,118,463 21

DR. TREASURER AND RECEIVER-GENERAL

Amount brought forward, . .	. . .	$21,996,365 21
Total Revenue, ...	. . .	$21,996,365 21

in account with REVENUE. CR.

Amounts brought forward, . .	$5,056,707 08	$7,118,463 21
Miscellaneous — *Concluded.*		
By Statue of General Joseph Hooker, .	12,000 00	
Street Railway Tax, ...	900,807 65	
Survey of Harbors, ...	4,878 15	
Survey of Mount Tom, . . .	1,645 59	
Survey of Ship Channel from Taunton River to Boston, . . .	1,872 73	
Temporary Loans, ...	4,704,357 99	
Town of Chester, Repairing Roads,	1,366 50	
Town of Marshfield, Repairing Roads, ...	422 00	
Town of Middlefield, Repairing Roads, ...	525 42	
Unclaimed Dividends of Insolvent Corporations, ...	2,317 23	
Wachusett Mountain State Reservation, ...	8,946 54	
Worcester Polytechnic Institute, .	6,000 00	
		10,701,846 88
Interest: —		
Abolition of Grade Crossings Loan,	$275,917 17	
Armory Loan, ...	51,535 00	
Bank Deposits, ...	82,879 30	
Fitchburg Railroad Securities Loan,	173,355 00	
Harbor Improvement Loan, . .	17,500 00	
Massachusetts Hospital for Consumptives Loan, ...	9,655 00	
Massachusetts Hospital for Epileptics Loan, ...	9,986 00	
Massachusetts War Loan, . .	37,050 00	
Medfield Insane Asylum Loan, .	39,345 25	
Metropolitan Parks Loan, . .	255,167 50	
Metropolitan Parks Loan, Series Two,	109,625 00	
Metropolitan Sewerage Loan, . .	293,787 36	
Metropolitan Sewerage Loan, Neponset Valley, ...	28,540 00	
Metropolitan Water Loan, . .	1,087,544 50	
Prisons and Hospitals Loan, . .	21,512 00	
State House Loan, ...	10,170 00	
State House Construction Loan, .	114,020 00	
State Highway Loan, ...	121,537 50	
Temporary Loan, ...	81,758 71	
		2,820,885 29
		$20,641,195 38
Cash on Hand Dec. 31, 1902, . .	. . .	1,355,169 83
Total Payments, ...	. . .	$21,996,365 21

DR. TREASURER AND RECEIVER-GENERAL

To Cash on Hand Jan. 1, 1902, . .	. . .	$607,608 73
Receipts in 1902: —		
To Abolition of Grade Crossings Loan,	$370,033 00	
Armory Loan, ...	115,522 42	
Boston, Hartford & Erie Railroad Loan, ...	19 64	
Harbor Improvement Loan, . .	17,834 26	
Massachusetts War Loan, . .	18,405 58	
Medfield Insane Asylum Loan, .	115,399 77	
Metropolitan Parks Loan, . .	336,048 06	
Metropolitan Sewerage Loan, . .	393,693 74	
Metropolitan Water Loan, . .	1,739,303 23	
Prisons and Hospitals Loan, . .	125,729 04	
State Highway Loan, . . .	224,911 07	
State House Loan, ...	804,980 16	
		4,261,879 97
		$4,869,488 70

DR. TREASURER AND RECEIVER-GENERAL

To Cash on Hand Jan. 1, 1902, . .	. . .	$460,482 85
Receipts in 1902: —		
To Danvers Insane Hospital Fund, .	$186,605 34	
Harbor Compensation Fund, . .	91,083 53	
Harbor Compensation Fund, Income,	15,647 79	
Land Registration Fund, . . .	7,174 26	
Massachusetts Hospital for Dipsomaniacs Fund, ...	32,048 38	
Massachusetts Hospital for Epileptics Fund, ...	37,567 05	
Massachusetts Reformatory Industries Fund, ...	281,577 91	
Massachusetts School Fund, . .	3,507,800 00	
Massachusetts School Fund, Income,	220,731 77	
Massachusetts School for Feeble-Minded Fund, ...	63,462 07	
Massachusetts State Sanatorium Fund, ...	31,640 78	
Massachusetts Volunteers Fund, .	17,718 07	
Medfield Insane Asylum Fund, .	163,457 15	
Millicent Library Fund, . . .	65,000 00	
Millicent Library Fund, Income, .	3,717 54	
Northampton Insane Hospital Fund,	82,092 91	
Reformatory Prison for Women Industries Fund, ...	80,932 81	
Amounts carried forward, . .	$4,888,257 36	$460,482 85

in account with SINKING FUNDS. CR.

Payments in 1902: —		
By Abolition of Grade Crossings Loan,	$358,700 00	
Armory Loan,	112,750 00	
Harbor Improvement Loan,	19,000 00	
Massachusetts War Loan,	18,200 00	
Medfield Insane Asylum Loan,	128,600 00	
Metropolitan Parks Loan,	602,764 54	
Metropolitan Sewerage Loan,	404,177 96	
Metropolitan Water Loan,	1,891,111 71	
Prisons and Hospitals Loan,	59,800 00	
State Highway Loan,	224,000 00	
State House Loan,	782,416 27	
		$4,601,520 48
Cash on Hand Dec. 31, 1902,	. . .	267,968 22
		$4,869,488 70

in account with TRUST FUNDS. CR.

Payments in 1902: —		
By Danvers Insane Hospital Fund,	$133,211 16	
Harbor Compensation Fund,	83,000 00	
Harbor Compensation Fund, Income,	32,583 38	
Land Registration Fund,	17,067 05	
Massachusetts Hospital for Dipsomaniacs Fund,	3,929 73	
Massachusetts Hospital for Epileptics Fund,	33,562 43	
Massachusetts Reformatory Industries Fund,	215,874 00	
Massachusetts School Fund,	2,468,634 71	
Massachusetts School Fund, Income,	295,323 59	
Massachusetts School for Feeble-Minded Fund,	52,280 19	
Massachusetts State Sanatorium Fund,	15,302 05	
Massachusetts Volunteers Fund,	21,525 64	
Medfield Insane Asylum Fund,	112,700 41	
Millicent Library Fund,	65,000 00	
Millicent Library Fund, Income,	4,106 50	
Northampton Insane Hospital Fund,	81,797 31	
Reformatory Prison for Women Industries Fund,	39,843 03	
State Farm Industries Fund,	2,504 45	
State Prison Industries Fund,	255,186 45	
Amount carried forward,	$3,933,432 08	

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$4,888,257 36	$460,482 85
To Rogers' Book Fund, Income, . .	37 50	
State Farm Industries Fund, . .	13,933 87	
State Prison Industries Fund, . .	348,089 83	
Support of Practice and Model Schools Fund, ...	13,426 28	
Taunton Insane Hospital Fund, .	115,081 36	
Technical Education Fund, Commonwealth Grant, ...	13,000 00	
Technical Education Fund, Commonwealth Grant, Income, . . .	5,669 84	
Technical Education Fund, United States Grant, ...	606,500 00	
Technical Education Fund, United States Grant, Income, . . .	21,090 36	
Todd Normal School Fund, Income,	457 62	
Westborough Insane Hospital Fund,	94,507 26	
Worcester Insane Asylum Fund, .	61,106 64	
Worcester Insane Hospital Fund, .	158,444 80	
		6,339,602 72
		$6,800,085 57

in account with TRUST FUNDS. CR.

Amount brought forward, . .	$3,933,432 08	
By Support of Practice and Model Schools Fund, ...	13,426 28	
Taunton Insane Hospital Fund, .	114,135 52	
Technical Education Fund, Commonwealth Grant, ...	14,500 00	
Technical Education Fund, Commonwealth Grant, Income, . . .	5,936 10	
Technical Education Fund, United States Grant, ...	524,750 72	
Technical Education Fund, United States Grant, Income, . . .	19,694 08	
Todd Normal School Fund, Income,	457 62	
Westborough Insane Hospital Fund,	94,259 31	
Worcester Insane Asylum Fund, .	53,704 39	
Worcester Insane Hospital Fund, .	142,925 44	
		$4,917,221 54
Cash on Hand Dec. 31, 1902, . .	. . .	1,882,864 03
		$6,800,085 57

DR. TREASURER AND RECEIVER-GENERAL

To Cash on Hand Jan. 1, 1902, . .	. . .	$3,558,903 01
Receipts in 1902: —		
To Abolition of Grade Crossings Loan Fund, Congress Street, Boston, .	$600,000 00	
Premium on Abolition of Grade Crossings Loan, Congress Street, Boston, ...	24,870 00	
Abolition of Grade Crossings Loan Fund, General Law, . . .	1,010,152 78	
Abolition of Grade Crossings Loan Fund, Tremont Street, Boston, Hyde Park and Dedham, . .	543,268 54	
Armory Loan Fund, ...	308,000 00	
Bar Examination Fees Fund, . .	3,915 00	
Board of Registration in Dentistry Fund, ...	2,515 00	
Board of Registration in Medicine Fund, ...	3,190 00	
Board of Registration in Pharmacy Fund, ...	1,410 00	
Commonwealth's Flats Improvement Fund, ...	2,066,245 55	
County Teachers Association Fund,	400 00	
Harbor Improvement Loan Fund, .	4,000 00	
Improvement of South Bay in the City of Boston Fund, . . .	20,000 00	
Massachusetts Hospital for Epileptics Loan Fund, ...	39,000 00	
Premium on Massachusetts Hospital for Epileptics Loan, . . .	3,233 10	
Massachusetts War Loan Fund, .	5,000 00	
Premium on Massachusetts War Loan, ...	12 50	
Massachusetts Teachers Association Fund, ...	300 00	
Medfield Insane Asylum Loan Fund,	99,300 00	
Premium on Medfield Insane Asylum Loan, ...	8,207 10	
Metropolitan Parks Loan Fund, .	79,001 81	
Metropolitan Parks Loan Fund, Series Two, ...	772,223 63	
Premium on Metropolitan Parks Loan, Series Two, . . .	37,305 00	
Metropolitan Parks Loan Fund, Nantasket, ...	51,875 00	
Amounts carried forward, . .	$5,683,425 01	$3,558,903 01

in account with MISCELLANEOUS FUNDS. CR.

Payments in 1902: —		
By Abolition of Grade Crossings Loan Fund, Congress Street, Boston, .	$600,000 00	
Premium on Abolition of Grade Crossings Loan, Congress Street, Boston, ...	24,870 00	
Abolition of Grade Crossings Loan Fund, General Law, ...	1,299,235 38	
Abolition of Grade Crossings Loan Fund, Tremont Street, Boston, Hyde Park, and Dedham, . .	743,551 11	
Armory Loan Fund, ...	143,357 16	
Bar Examination Fees Fund, . .	3,770 00	
Board of Registration in Dentistry Fund, ...	4,117 64	
Board of Registration in Medicine Fund, ...	8,520 04	
Board of Registration in Pharmacy Fund, ...	1,622 16	
Commonwealth's Flats Improvement Fund, ...	1,972,498 25	
County Teachers Association Fund,	400 00	
Harbor Improvement Loan Fund, .	76,513 42	
Improvement of South Bay in the City of Boston Fund, ...	30,147 75	
Massachusetts Hospital for Consumptives Loan Fund, ...	80,239 10	
Massachusetts Hospital for Epileptics Loan Fund, ...	28,986 06	
Premium on Massachusetts Hospital for Epileptics Loan, . . .	3,233 10	
Massachusetts War Loan Fund, .	5,031 25	
Premium on Massachusetts War Loan, ...	12 50	
Massachusetts Teachers Association Fund, ...	300 00	
Medfield Insane Asylum Loan Fund,	44,843 83	
Premium on Medfield Insane Asylum Loan, ...	8,207 10	
Metropolitan Parks Loan Fund, .	335,280 00	
Metropolitan Parks Loan Fund, Series Two, ...	523,209 62	
Premium on Metropolitan Parks Loan, Series Two, ...	37,305 00	
Metropolitan Parks Loan Fund, Nantasket, ...	74,866 66	
Amount carried forward, . .	$6,050,117 13	

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$5,683,425 01	$3,558,903 01
To Metropolitan Parks Expense Fund,	80,940 24	
Metropolitan Parks Trust Fund, .	19 49	
Metropolitan Sewerage Loan Fund,	938 40	
Metropolitan Sewerage Loan Fund, High Level, ...	2,169,230 62	
Premium on Metropolitan Sewerage Loan, High Level, . . .	62,654 25	
Metropolitan Water Loan Fund, .	7,095,003 86	
Premium on Metropolitan Water Loan, ...	319,550 00	
Metropolitan Water Maintenance Fund, ...	321,012 06	
Prisons and Hospitals Loan Fund, .	646,800 00	
Premium on Prisons and Hospitals Loan, ...	46,092 40	
Secretary of Board of Education Fund, ...	4,500 00	
State Highway Loan Fund, . .	700,935 37	
Premium on State Highway Loan, .	30,258 50	
State House Loan Fund, . . .	76,936 67	
Support of Normal Schools Fund, .	275,870 14	
Teachers Institute Fund, . . .	1,705 99	
		17,515,873 00
		$21,074,776 01

in account with MISCELLANEOUS FUNDS. CR.

Amount brought forward, . .	$6,050,117 13	
By Metropolitan Parks Expense Fund,	81,583 55	
Metropolitan Parks Trust Fund, .	882 30	
Metropolitan Sewerage Loan Fund,	56,982 43	
Metropolitan Sewerage Loan Fund, Neponset Valley, ...	27,364 82	
Metropolitan Sewerage Loan Fund, High Level, ...	2,281,937 26	
Premium on Metropolitan Sewerage Loan, High Level, . . .	62,654 25	
Metropolitan Water Loan Fund, .	6,963,712 10	
Premium on Metropolitan Water Loan, ...	319,550 00	
Metropolitan Water Maintenance Fund, ...	307,494 04	
Prisons and Hospitals Loan Fund, .	652,442 13	
Premium on Prisons and Hospitals Loan, ...	46,092 40	
Secretary of Board of Education Fund, ...	4,500 00	
State Highway Loan Fund, . .	957,837 94	
Premium on State Highway Loan, .	30,258 50	
State House Loan Fund, . . .	117,957 55	
State House Construction Loan Fund, Memorial Hall, . . .	25,494 37	
State House Construction Loan Fund, Bulfinch Front, . . .	39,531 17	
Support of Normal Schools Fund, .	275,870 14	
Teachers Institute Fund, . . .	1,705 99	
		$18,303,968 07
Cash on Hand Dec. 31, 1902, . .	. . .	2,770,807 94
		$21,074,776 01

DR. TREASURER AND RECEIVER-GENERAL

To Cash on Hand Jan. 1, 1902, . .	. . .	$203,906 62
Receipts in 1902: —		
To American Benefit Society, . .	$3,500 00	
American Legion of Honor, Supreme Council of, ...	65,000 00	
British and Foreign Marine Insurance Company, ...	12,000 00	
Brotherhood Accident Company of Boston, The, ...	12,000 00	
Colonial Life Association, . .	4,988 15	
Columbian National Life Insurance Company, The, ...	220,000 00	
Commercial Union Assurance Company, Limited, of London, England,	300,000 00	
Equitable Accident Company, . .	12,400 00	
Fidelity Benefit Association, . .	1,000 00	
Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts, ...	5,400 00	
Loyal Protective Association of Boston, ...	5,000 00	
Masons' Fraternal Accident Association of America, ...	3,800 00	
Masonic Mutual Accident Company,	1,048 00	
Masonic Protective Association, The,	5,000 00	
Massachusetts Catholic Order of Foresters, ...	21,900 00	
Massachusetts Mutual Accident Association, The, ...	5,000 00	
New England Benefit Association of Milford, ...	700 00	
New England Casualty Company, .	150 00	
New England Commercial Travellers Association, Trustees of the Reserve Fund, ...	2,000 00	
Progressive Fraternity Incorporated,	1,000 00	
Protective Disability Insurance Company, ...	3,030 00	
Ridgley Protective Association, The,	13,500 00	
Royal Arcanum, Supreme Council of,	315,000 00	
Thames and Mersey Marine Insurance Company, ...	200,000 00	
Union Health and Accident Company, ...	150 00	
Workmen's Benefit Association, .	7,000 00	
Amounts carried forward, . .	$1,220,566 15	$203,906 62

in account with TRUST DEPOSITS. CR.

Payments in 1902: —		
By American Benefit Society, . .	$3,500 00	
American Legion of Honor, Supreme Council of, ...	65,000 00	
British and Foreign Marine Insurance Company, ...	12,000 00	
Brotherhood Accident Company of Boston, The, ...	12,000 00	
Colonial Life Association, . .	4,988 15	
Columbian National Life Insurance Company, The, ...	220,000 00	
Commercial Union Assurance Company, Limited, of London, England, ...	300,000 00	
Equitable Accident Company, . .	12,400 00	
Fidelity Benefit Association, . .	1,000 00	
Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts, ...	5,400 00	
Loyal Protective Association of Boston, ...	5,000 00	
Masons' Fraternal Accident Association of America, ...	3,800 00	
Masonic Mutual Accident Company,	1,048 00	
Masonic Protective Association, The,	5,000 00	
Massachusetts Catholic Order of Foresters, ...	21,900 00	
Massachusetts Mutual Accident Association, The, ...	5,000 00	
New England Benefit Association of Milford, ...	700 00	
New England Casualty Company, .	150 00	
New England Commercial Travellers' Association, Trustees of the Reserve Fund of, ...	2,000 00	
Progressive Fraternity, Incorporated,	1,000 00	
Protective Disability Insurance Company, ...	3,030 00	
Ridgley Protective Association, The,	13,500 00	
Royal Arcanum, Supreme Council of, ...	315,000 00	
Thames and Mersey Marine Insurance Company, ...	200,000 00	
Union Health and Accident Company, ...	150 00	
Workmen's Benefit Association, .	7,000 00	
Amount carried forward, . .	$1,220,566 15	

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$1,220,566 15	$203,906 62
To Income American Legion of Honor, Supreme Council of, . .	11,540 00	
Berkshire Life Insurance Company, ...	3,000 00	
Boston Elevated Railway Company, ...	15,000 00	
Boston Mutual Life Insurance Company, ...	1,033 00	
British and Foreign Marine Insurance Company, . . .	13,175 38	
Colonial Life Association, . .	237 59	
Columbian National Life Insurance Company, . . .	633 20	
Employers' Liability Assurance Corporation, Limited, . .	5,925 00	
Equitable Accident Company, .	953 44	
Fidelity Benefit Association, .	17 50	
Frankfort Marine Accident and Plate Glass Insurance Company, ...	6,000 00	
Grand Lodge of Massachusetts, Sons of St. George, . .	61 20	
John Hancock Mutual Life Insurance Company, . . .	3,500 00	
London Assurance Corporation,	3,500 00	
Maritime Insurance Company, Limited, ...	3,500 00	
Masonic Casualty Company, .	50 00	
Masons' Fraternal Accident Association of America, . .	288 00	
Masonic Mutual Accident Company, ...	15 72	
Massachusetts Mutual Accident Association, The, . . .	550 00	
Massachusetts Mutual Life Insurance Company, . . .	3,000 00	
National Assurance Company of Ireland, ...	6,950 00	
New England Benefit Association of Milford, . . .	11 50	
New England Commercial Travellers' Association, Trustees of the Reserve Fund, . .	955 00	
New England Mutual Life Insurance Company, . . .	3,000 00	
New Zealand Insurance Company, ...	6,000 00	
Ocean Accident and Guarantee Corporation, ...	3,155 00	
Reliance Marine Insurance Company, ...	875 00	
Royal Exchange Assurance Company, ...	7,000 00	
Amounts carried forward, . .	$1,320.492 68	$203,906 62

in account with TRUST DEPOSITS. CR.

Amount brought forward, . .	$1,220,566 15	
By Income American Legion of Honor, Supreme Council of, . .	11,540 00	
Berkshire Life Insurance Company, ...	3,000 00	
Boston Elevated Railway Company, ...	15,000 00	
British and Foreign Marine Insurance Company, . . .	13,175 38	
Columbian National Life Insurance Company, ...	633 20	
Employers' Liability Assurance Corporation, Limited, . .	5,925 00	
Equitable Accident Company, .	600 00	
Fidelity Benefit Association, .	105 00	
Frankfort Marine Accident and Plate Glass Insurance Company, ...	6,000 00	
Grand Lodge of Massachusetts, Sons of St. George, . .	61 20	
John Hancock Mutual Life Insurance Company, ...	3,500 00	
London Assurance Corporation,	3,500 00	
Maritime Insurance Company, Limited, ...	3,500 00	
Massachusetts Mutual Accident Association, The, ...	1,000 00	
Massachusetts Mutual Life Insurance Company, . .	3,000 00	
National Assurance Company of Ireland, ...	6,950 00	
New England Benefit Association, of Milford, ...	91 00	
New England Commercial Travellers' Association, Trustees of the Reserve Fund, . .	2,000 00	
New England Mutual Life Insurance Company, ...	3,000 00	
New Zealand Insurance Company, ...	6,000 00	
Ocean Accident and Guarantee Corporation, ...	3,155 00	
Reliance Marine Insurance Company, ...	875 00	
Royal Exchange Assurance Company, ...	7,000 00	
State Mutual Life Assurance Company, ...	6,000 00	
Thames and Mersey Marine Insurance Company, Limited, .	2,791 50	
Union Marine Insurance Company, Limited, ...	5,354 23	
		$1,334,322 66
Cash on Hand to Balance, .	. . .	204,279 48
Amount carried forward, . .	. . .	$1,538,602 14

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$1,320,492 68	$203,906 62
To Income State Mutual Life Assurance Company, ...	6,000 00	
Thames and Mersey Marine Insurance Company, Limited, .	2,791 50	
Union Health and Accident Company, ...	17 11	
Union Marine and Insurance Company, Limited, . .	5,354 23	
United States Indemnity Society,	40 00	
		1,334,695 52
		$1,538,602 14

in account with TRUST DEPOSITS. CR.

Amount brought forward, . .	. . .	$1,538,602 14
		$1,538,602 14

Cash Balances Dec. 31, 1902.

The Cash in Treasury Dec. 31, 1902, is $6,481,089,50, and is distributed as follows: —		
Revenue, ...	. . .	$1,355,169 83
Sinking Funds.		
Abolition of Grade Crossings Loan, .	$16,419 39	
Armory Loan, ...	11,889 68	
Boston, Hartford & Erie Railroad Loan,	992 94	
Harbor Improvement Loan, . . .	2,749 33	
Massachusetts War Loan, . . .	248 81	
Medfield Insane Asylum Loans, . .	371 86	
Metropolitan Parks Loans, . . .	9,027 42	
Metropolitan Sewerage Loan, . .	111,054 04	
Metropolitan Water Loan, . . .	1,975 11	
Prison and Hospital Loans, . . .	66,291 09	
State Highway Loan, ...	17,403 09	
State House Loans, ...	29,545 46	
		267,968 22
Trust Funds.		
Danvers Insane Hospital Fund, . .	$53,394 18	
Harbor Compensation Fund, . .	76,422 99	
Income, ...	3,093 07	
Land Registration Fund, . . .	2,563 59	
Massachusetts Hospital for Dipsomaniacs Fund, ...	28,118 65	
Massachusetts Hospital for Epileptics Fund, ...	4,004 62	
Massachusetts Reformatory Industries Fund, ...	65,703 91	
Massachusetts School Fund, . . .	1,208,188 43	
Income, ...	107,679 02	
Massachusetts School for the Feeble-Minded Fund, ...	11,181 88	
Massachusetts State Sanatorium Fund,	16,338 73	
Massachusetts Volunteers' Fund, . .	919 25	
Medfield Insane Asylum Fund, . .	50,756 74	
Millicent Library, Income, . . .	205 94	
Northampton Insane Hospital Fund, .	295 60	
Reformatory Prison for Women Industries Fund, ...	41,089 78	
Rogers' Book Fund, Income, . . .	99 54	
State Farm Industries Fund, . . .	11,429 42	
State Prison Industries Fund, . .	92,903 38	
Taunton Insane Hospital Fund, . .	945 84	
Technical Education Fund, Commonwealth Grant, ...	575 35	
Income, ...	639 00	
Technical Education Fund, United States Grant, ...	81,749 28	
Income, ...	1,396 28	
Westborough Insane Hospital Fund, .	247 95	
Amounts carried forward, . . .	$1,859,942 42	$1,623,138 05

Cash Balances Dec. 31, 1902.

Amounts brought forward, . .	$1,859,942 42	$1,623,138 05
Worcester Insane Asylum Fund, . .	7,402 25	
Worcester Insane Hospital Fund, . .	15,519 36	
		1,882,864 03
Miscellaneous Funds.		
Abolition of Grade Crossings Loan Fund, Tremont Street, Boston, Hyde Park and Dedham, ...	$60,094 68	
Abolition of Grade Crossings Loan, General Law, Fund, ...	279,478 68	
Armory Loan Fund, ...	289,642 84	
Bar Examination Fees Fund, . . .	280 00	
Commonwealth's Flats Improvement Fund, ...	180,807 31	
Harbor Improvement Loan Fund, .	17,878 44	
Improving South Bay, City of Boston Fund, ...	29,242 61	
Massachusetts Hospital for Consumptives Loan Fund, ...	6,142 67	
Massachusetts Hospital for Epileptics Loan Fund, ...	29,979 41	
Massachusetts War Loan Fund, . .	392 64	
Medfield Insane Asylum Loan Fund, .	104,006 50	
Metropolitan Parks Expense Fund, .	34,616 32	
Metropolitan Parks Loan Fund, . .	308,467 62	
Metropolitan Parks Loan Fund, Series Two, ...	268,970 60	
Metropolitan Parks Loan Fund, Nantasket, ...	6,469 72	
Metropolitan Parks Trust Fund, . .	638 13	
Metropolitan Sewerage Loan Fund, .	522 94	
Metropolitan Sewerage Loan Fund, High Level, ...	54,367 72	
Metropolitan Sewerage Loan Fund, Neponset River Valley, ...	6,694 52	
Metropolitan Water Loan Fund, . .	571,443 07	
Metropolitan Water Maintenance Fund,	22,505 96	
Prisons and Hospitals Loan Fund, .	255,815 62	
State Highway Loan Fund, ...	188,215 40	
State House Loan Fund, ...	24,600 81	
State House Loan Fund, Memorial Hall,	19,533 73	
		2,770,807 94
Trust Deposits.		
Boston, Cape Cod and New York Canal Company, ...	$200,000 00	
Boston Mutual Life Insurance Company, Income, ...	1,703 00	
Colonial Life Association, Income, .	1,037 21	
Equitable Accident Company, Income, .	443 44	
Massachusetts Mutual Accident Association, Income, ...	100 00	
Masonic Casualty Company, Income, .	292 50	
Amounts carried forward, . .	$203,576 15	$6,276,810 02

Cash Balances Dec. 31, 1902.

Amounts brought forward, . .	$203,576 15	$6,276,810 02
Masons' Fraternal Accident Association of America, Income, ...	288 00	
Masonic Mutual Accident Company, Income, ...	15 72	
New England Commercial Travellers' Association, Income, ...	162 50	
United States Indemnity Society, Income, ...	220 00	
Union Health and Accident Company, Income, ...	17 11	
		204,279 48
Total Cash in Treasury Dec. 31, 1902,	. . .	$6,481,089 50

Sinking Funds, Dec. 31, 1902.

Abolition of Grade Crossings Loans, .	$5,969,989 39	
Armory Loan, ...	536,939 93	
Boston, Hartford & Erie Railroad Loan, .	992 94	
Fitchburg Railroad Securities Loan, .	5,000,000 00	
Harbor Improvement Loan, ...	79,136 03	
Massachusetts War Loan, ...	129,498 81	
Medfield Insane Asylum Loan, . .	248,221 86	
Metropolitan Parks Loans, ...	934,206 57	
Metropolitan Sewerage Loans, . .	636,084 04	
Metropolitan Water Loan, ...	2,256,803 81	
Prisons and Hospitals Loan, ...	130,151 09	
State Highway Loan, ...	446,793 09	
State House Loans, ...	1,935,912 00	
		$18,304,729 56

Trust Funds, Dec. 31, 1902.

Danvers Insane Hospital Fund, ...		$53,394 18
Harbor Compensation Fund, ...	$389,956 32	
Income of, ...	3,093 07	
		393,049 39
Land Registration Fund, ...		18,563 59
Massachusetts Hospital for Dipsomaniacs and Inebriates Fund, ...		28,118 65
Massachusetts Hospital for Epileptics Fund, ...		4,004 62
Massachusetts Reformatory Industries Fund, ...		65,703 91
Amount carried forward, ...		$562,834 34

Amount brought forward,		$562,834 34
Massachusetts School Fund,	$4,570,548 14	
Income of,	107,679 02	
		4,678,227 16
Massachusetts School for the Feeble-Minded Fund,		11,181 88
Massachusetts State Sanatorium Fund,		16,338 73
Massachusetts Volunteers Fund,		45,169 25
Medfield Insane Asylum Fund,		50,756 74
Millicent Library Fund,	$100,000 00	
Income of,	205 94	
		100,205 94
Northampton Insane Hospital Fund,		295 60
Reformatory Prison for Women Industries Fund,		41,089 78
Rogers' Book Fund,	$1,000 00	
Income of,	99 54	
		1,099 54
State Farm Industries Fund,		11,429 42
State Prison Industries Fund,		92,903 38
Taunton Insane Hospital Fund,		945 84
Technical Education Fund, Commonwealth Grant,	$141,575 35	
Income of,	639 00	
		142,214 35
Technical Education Fund, United States Grant,	$219,000 00	
Income of,	1,396 28	
		220,396 28
Todd Normal School Fund,		12,100 00
Westborough Insane Hospital Fund,		247 95
Worcester Insane Asylum Fund,		7,402 25
Worcester Insane Hospital Fund,		15,519 36
		$6,010,357 79

Miscellaneous Funds, Dec. 31, 1902.

Abolition of Grade Crossings Loan, General Law, Fund,	$1,320,512 01
Abolition of Grade Crossings Loan, Tremont Street, Boston, Hyde Park and Dedham, Fund,	60,094 68
Armory Loan Fund,	289,642 84
Bar Examination Fees Fund,	280 00
Commonwealth's Flats Improvement Fund,	1,499,307 31
Harbor Improvement Fund,	108,080 44
Improving South Bay in the City of Boston Fund,	29,242 61
Amount carried forward,	$3,307,159 89

Amount brought forward, . . .		$3,307,159 89	
Massachusetts Hospital for Consumptives Loan Fund, ...		6,142 67	
Massachusetts Hospital for Epileptics Loan Fund, ...		29,979 41	
Massachusetts War Loan Fund, . .		392 64	
Medfield Insane Asylum Loan Fund, .		104,006 50	
Metropolitan Parks Loan Fund, . .		308,467 62	
Metropolitan Parks, Series Two, Loan Fund, ...		268,970 60	
Metropolitan Parks, Nantasket, Loan Fund,		6,469 72	
Metropolitan Parks Expense Fund, . .		34,616 32	
Metropolitan Parks Trust Fund, . .		638 13	
Metropolitan Sewerage Loan Fund, .		522 94	
Metropolitan Sewerage (High Level) Loan Fund, ...		64,367 72	
Metropolitan Sewerage (Neponset Valley) Loan Fund, ...		6,694 52	
Metropolitan Water Loan Fund, . .		1,554,443 07	
Metropolitan Water Maintenance Fund, .		22,505 96	
Prisons and Hospitals Loan Fund, . .		523,815 62	
State Highway Loan Fund, ...		408,215 40	
State House Loans Fund, ...		24,600 81	
Memorial Hall, ...		19,533 73	
			$6,691,543 27

Trust Deposits, Dec. 31, 1902.

American Benefit Society, ...		$10,000 00	
American Legion of Honor, Supreme Council of, ...		281,000 00	
Berkshire Life Insurance Company, .		100,000 00	
Boston, Cape Cod and New York Canal Company, Incorporated, ...		200,000 00	
Boston Elevated Railway Company, .		500,000 00	
Boston Mutual Life Insurance Company, ...	$29,900 00		
Income of, ...	1,703 00		
		31,603 00	
British and Foreign Marine Insurance Company, ...		304,839 80	
Brotherhood Accident Company, of Boston, The, ...		12,000 00	
Colonial Life Association, .	$12,173 22		
Income of, ...	1,037 21		
		13,210 43	
Columbian National Life Insurance Company, The, ...		100,000 00	
Amount carried forward, . . .		$1,552,653 23	

Amount brought forward, . . .		$1,552,653 23
Commercial Union Assurance Company, Limited, of London, England, . .		100,000 00
Employers' Liability Assurance Corporation, Limited, of London, England, .		150,000 00
Equitable Accident Company,	$18,100 00	
Income of, ...	443 44	
		18,543 44
Family Protective Union, ...		849 40
Frankfort Marine Accident and Plate Glass Insurance Company, of Frankfort on the Main, Germany, ...		200,000 00
Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts, .		20,000 00
Grand Lodge of Massachusetts, Sons of St. George, ...		1,000 00
Home Circle, Supreme Council of, . .		11,000 00
John Hancock Mutual Life Insurance Company, ...		100,000 00
La Societe des Artisans Canadiens Francais, ...		5,000 00
London Assurance Corporation, . .		100,000 00
Loyal Protective Association, of Boston,		5,000 00
Massachusetts Catholic Order of Foresters,		90,900 00
Massachusetts Mutual Accident Association, The, . . .	$15,000 00	
Income of, . . .	100 00	
		15,100 00
Massachusetts Mutual Life Insurance Company, ...		100,000 00
Masonic Casualty Co., The, .	$1,059 94	
Income of, ...	292 50	
		1,352 44
Masons' Fraternal Accident Association of America, ...	$5,400 00	
Income of, ...	288 00	
		5,688 00
Masonic Mutual Accident Company, ...	$1,048 00	
Income of, ...	15 72	
		1,063 72
Masonic Protective Association, The, .		5,000 00
Maritime Insurance Company, Limited, The, ...		100,000 00
National Assurance Company of Ireland,		200,000 00
New England Casualty Company, . .		425 00
Amount carried forward, . . .		$2,783,575 23

Amount brought forward, . . .		$2,783,575 23	
New England Commercial Travellers' Association, Trustees of the Reserve Fund, ...	$26,000 00		
Income of, ...	162 50		
		26,162 50	
New England Mutual Life Insurance Company, ...		100,000 00	
Northwestern Indemnity Association, Incorporated, ...		1,000 00	
New Zealand Insurance Company of New Zealand, ...		200,000 00	
Ocean Accident and Guarantee Corporation, Limited, ...		100,000 00	
Protective Disability Insurance Company,		1,010 00	
Portuguese Fraternity of the United States of America, Supreme Lodge, The, .		1,005 00	
Progressive Fraternity, Incorporated, The,		2,000 00	
Reliance Marine Insurance Company, Limited, ...		25,000 00	
Royal Exchange Assurance, of London, England, ...		200,000 00	
Ridgley Protective Association, The, .		13,500 00	
Royal Arcanum, Supreme Council of, .		1,674,000 00	
State Mutual Life Assurance Company, .		200,000 00	
St. Michael Autonomica Beneficent Association, Incorporated, ...		1,000 00	
Thames and Mersey Marine Insurance Company, ...		100,000 00	
United Order of the Golden Star, Incorporated, ...		1,877 00	
United States Indemnity Society,	$1,000 00		
Income of, ...	220 00		
		1,220 00	
Union Health and Accident Company, ...	$850 00		
Income of, ...	17 11		
		867 11	
Union Marine Insurance Company, Limited, ...		100,445 35	
Workmen's Benefit Association, . .		20,000 00	
			$5,552,662 19

Interest on the Public Debt unpaid Dec. 31, 1902.

Abolition of Grade Crossings Loan,	$577 50
Armory Loan,	150 00
Bounty Loan,	112 50
Fitchburg Railroad Loan,	1,750 00
Medfield Insane Asylum Loan,	17 50
Metropolitan Sewer Loan,	122 50
Metropolitan Water Loan,	10,423 00
State House Construction Loan,	210 00
	$13,363 00

Statement of Sums unpaid Dec. 31, 1902, on Warrants received in the Treasury during the Year 1902.

Warrants.	Name of Corporation or Person.		Totals.
	Board of Agriculture, Cattle Bureau.		
965	Clinton D. Judd,		$30 00
	Dividends from Insolvent Corporations.		
340	John T. Amson,		4 00
	Indigent and Neglected Children.		
143	W. W. Bogar,	$16 00	
586	Maggie Stratton,	7 08	
808	Mary Regan,	86	
899	E. L. Roberts,	12 00	
984	Vincent Memorial Hospital,	10 90	
			46 84
	Metropolitan Parks Loan Fund.		
553	E. C. Jenney,	$947 28	
553	E. C. Jenney,	753 53	
			1,700 81
	Metropolitan Sewerage Loan Fund, High Level.		
748	Jones and Meehan,		5,154 39
	Militia Bounty.		
826	John T. Amson,		2 00
			$6,938 04

Unpaid Taxes.

At the close of business Dec. 31, 1902, the following taxes remained unpaid: —

Annual Insurance Companies' Tax, .	1894,	$465 79	
Annual Insurance Companies' Tax, .	1895,	54 44	
Annual Insurance Companies' Tax, .	1896,	565 51	
			$1,085 74
Care and Custody of Trust Deposits, .	1895,	$1 60	
Care and Custody of Trust Deposits, .	1898,	33	
Care and Custody of Trust Deposits, .	1902,	50	
			2 43
Corporation Tax, ...	1896,	$5,282 35	
Corporation Tax, ...	1897,	4,029 16	
Corporation Tax, ...	1898,	5,025 33	
Corporation Tax, ...	1899,	3,091 83	
Corporation Tax, ...	1900,	6,216 69	
Corporation Tax, ...	1901,	7,054 31	
Corporation Tax, ...	1902,	52,130 02	
			82,829 69
Excise Tax on Life Insurance Companies, ...	1880,	. . .	2,150 73
Gas and Electric Light Commissioners' Tax, ...	1895,	$30 99	
Gas and Electric Light Commissioners' Tax, ...	1896,	88 59	
Gas and Electric Light Commissioners' Tax, ...	1898,	15 45	
Gas and Electric Light Commissioners' Tax, ...	1901,	203 64	
Gas and Electric Light Commissioners' Tax, ...	1902,	16 96	
			355 63
Gas Light Companies' Tax, . .	1895,	$2 78	
Gas Light Companies' Tax, . .	1898,	4 37	
			7 15
Railroad Commissioners' Tax, . .	1895,	$24 69	
Railroad Commissioners' Tax, . .	1896,	1 54	
Railroad Commissioners' Tax, . .	1897,	1 49	
Railroad Commissioners' Tax, . .	1899,	32 54	
Railroad Commissioners' Tax, . .	1900,	2 48	
Railroad Commissioners' Tax, . .	1901,	5 47	
Railroad Commissioners' Tax, . .	1902,	6 53	
			74 74
			$86,506 11

SINKING FUNDS.

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balance Dec. 31, 1901,	$5,086 39	–	$5,748,560 00	–	–	$5,753,646 39
Receipts in 1902: —						
From Avon Note,	6,000 00	–	–	$6,000 00	–	–
Boston and Albany R.R. Bonds,	20,000 00	–	–	20,000 00	–	–
Boxborough Note,	1,500 00	–	–	1,500 00	–	–
Canton Note,	5,000 00	–	–	5,000 00	–	–
Cohasset Note,	10,000 00	–	–	10,000 00	–	–
Everett Notes,	2,450 00	–	–	2,450 00	–	–
Framingham Note,	15,000 00	–	–	15,000 00	–	–
Gloucester Bonds,	21,000 00	–	–	21,000 00	–	–
Greenfield Bonds,	6,000 00	–	–	6,000 00	–	–
Lowell Note,	750 00	–	–	750 00	–	–
Medford Note,	20,000 00	–	–	20,000 00	–	–
Malden Bonds,	1,850 00	–	–	1,850 00	–	–
Mansfield Note,	140 00	–	–	140 00	–	–
New Britain, Conn., Note,	8,000 00	–	–	8,000 00	–	–
Peabody Note,	2,000 00	–	–	2,000 00	–	–
Pittsfield Note,	20,000 00	–	–	20,000 00	–	–
Quincy Bond,	1,000 00	–	–	1,000 00	–	–
Reading Note,	7,000 00	–	–	7,000 00	–	–
Wilmington Note,	5,000 00	–	–	5,000 00	–	–
Wakefield Bond,	1,000 00	–	–	1,000 00	–	–
Income for 1902,	191,473 00	–	–	–	–	191,473 00
Premium on $300,000 Bonds,	24,870 00	–	–	–	–	24,870 00

Payments in 1902: —						
For Attleborough Notes,	-	$9,000 00	9,000 00	-	-	-
Belfast, Me., Bonds,	-	10,000 00	10,000 00	-	-	-
Boxborough Note,	-	1,500 00	1,500 00	-	-	-
Cohasset Note,	-	10,000 00	10,000 00	-	-	-
Framingham Note,	-	15,000 00	15,000 00	-	-	-
Greenfield Bonds,	-	6,000 00	6,000 00	-	-	-
Gloucester Bonds,	-	47,000 00	47,000 00	-	-	-
Hull Notes,	-	6,100 00	6,100 00	-	-	-
Lynn Bonds,	-	28,000 00	28,000 00	-	-	-
Lexington Note,	-	20,000 00	20,000 00	-	-	-
Melrose Note,	-	19,000 00	19,000 00	-	-	-
Medford Notes,	-	38,000 00	38,000 00	-	-	-
Malden Bonds,	-	40,000 00	40,000 00	-	-	-
Mansfield Notes,	-	5,000 00	5,000 00	-	-	-
Nantucket Notes,	-	20,000 00	20,000 00	-	-	-
Norwood Notes,	-	7,000 00	7,000 00	-	-	-
North Attleborough Notes,	-	16,000 00	16,000 00	-	-	-
Needham Bonds,	-	32,500 00	32,500 00	-	-	-
Ware Bonds,	-	13,600 00	13,600 00	-	-	-
Waterville, Me., Note,	-	15,000 00	15,000 00	-	-	-
Balance Dec. 31, 1902,	-	16,419 39	-	5,953,570 00	$5,969,989 39	-
	$375,119 39	$375,119 39	$6,107,260 00	$6,107,260 00	$5,969,989 39	$5,969,989 39

Schedule of Securities in Abolition Grade Crossings Loan Sinking Fund.

Abington Bond,	$1,000 00
Arlington Bond,	71,000 00
Athol Bond,	2,000 00
Attleboro Bond,	20,000 00
Attleboro Note,	9,000 00
Barnstable Note,	7,500 00
Belfast, Me., Bond,	10,000 00
Boston & Maine Reg. Bonds,	5,000,000 00
Bourne Bonds,	3,200 00
Boxboro' Note,	1,500 00
Brockton Bond,	16,000 00
Burlington, Vt., Bond,	20,000 00
Cambridge Bond,	1,000 00
Central Falls, R. I., Bond,	30,000 00
Deering, Me., Bond,	16,000 00
Dover, N. H., Bond,	3,000 00
Easthampton Note,	7,300 00
Eastport, Me., Bond,	10,000 00
Fall River Bond,	65,000 00
Foxborough W. S. D. Bond,	16,000 00
Framingham Note,	3,500 00
Gloucester Bond,	47,000 00
Gloucester Note,	11,100 00
Hull Note,	6,100 00
Leicester Note,	4,000 00
Lexington Note,	20,000 00
Lowell Note,	6,000 00
Lynn Bond,	28,000 00
Malden Bond,	69,850 00
Amount carried forward,	$5,505,050 00

Amount brought forward,	$5,505,050 00
Mansfield Note,	6,120 00
Medford Note,	18,000 00
Melrose Note,	19,000 00
Millis Bond,	22,000 00
Nantucket Note,	20,000 00
Needham Bond,	32,500 00
New Britain, Ct., Note,	8,000 00
North Attleboro' Note,	16,000 00
North Brookfield Note,	20,000 00
Norwood Note,	7,000 00
Peabody Note,	10,000 00
Plainfield Note,	300 00
Quincy Bond,	4,000 00
Saugus Note,	6,000 00
Scituate Note,	10,000 00
Southbridge Bond,	10,000 00
Spencer Bond,	10,000 00
Stamford, Ct., Bond,	1,000 00
Stoneham Bond,	36,000 00
Swampscott Note,	12,000 00
Wakefield Bond,	41,000 00
Ware Bond,	13,600 00
Waterbury, Ct., Bond,	18,000 00
Waterville, Me., Note,	15,000 00
Westboro' Note,	4,000 00
Westfield Note,	14,000 00
Willimantic, Ct., Bond,	75,000 00
Total,	$5,953,570 00

TREASURER *in account with* ARMORY LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,		$9,117 26	-		$474,800 25	-		-	$483,917 51
Receipts in 1902: —									
From Athol Note,		5,000 00	-		-	$5,000 00		-	-
Brookline Note,		700 00	-		-	700 00		-	-
Colrain Note,		2,500 00	-		-	2,500 00		-	-
Concord Note,		1,000 00	-		-	1,000 00		-	-
Everett Notes,		2,300 00	-		-	2,300 00		-	-
Gloucester Notes,		5,500 00	-		-	5,500 00		-	-
Granville Note,		1,000 00	-		-	1,000 00		-	-
Holbrook Notes,		10,000 00	-		-	10,000 00		-	-
Lancaster Bonds,		5,000 00	-		-	5,000 00		-	-
Milton Bonds,		2,000 00	-		-	2,000 00		-	-
Needham Bonds,		1,500 00	-		-	1,500 00		-	-
Needham Notes,		4,000 00	-		-	4,000 00		-	-
North Attleborough Note,		3,000 00	-		-	3,000 00		-	-
New Marlborough Note,		2,000 00	-		-	2,000 00		-	-
Revere Notes,		4,000 00	-		-	4,000 00		-	-
Stoneham Bonds,		2,000 00	-		-	2,000 00		-	-
Wilmington Notes,		6,000 00	-		-	6,000 00		-	-
Webster Notes,		3,000 00	-		-	3,000 00		-	-
Amounts carried forward,		$69,617 26	-		$474,800 25	$60,500 00		-	$483,917 51

TREASURER *in account with* ARMORY LOAN SINKING FUND — Concluded.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Amounts brought forward, . .	$69,617 26	–	$474,800 25	$60,500 00	–	$483,917 51
From Westborough Notes, . . .	1,000 00	–	–	1,000 00	–	–
Winthrop Notes, . . .	1,000 00	–	–	1,000 00	–	–
Income for 1902, . . .	20,633 95	–	–	–	–	20,633 95
Assessments: —						
Boston, ...	12,623 15	–	–	–	–	12,623 15
Cambridge, ...	2,654 46	–	–	–	–	2,654 46
Fall River, ...	3,482 07	–	–	–	–	3,482 07
Fitchburg, ...	1,178 10	–	–	–	–	1,178 10
Lawrence, ...	1,925 16	–	–	–	–	1,925 16
Lowell, ...	1,764 29	–	–	–	–	1,764 29
Lynn, ...	2,126 18	–	–	–	–	2,126 18
New Bedford, ...	2,236 30	–	–	–	–	2,236 30
Springfield, ...	2,303 70	–	–	–	–	2,303 70
Worcester, ...	2,095 06	–	–	–	–	2,095 06
Payments in 1902: —						
For Athol Notes, ...	–	$5,000 00	5,000 00	–	–	–
Danbury, Ct., Bonds, ...	–	25,000 00	25,000 00	–	–	–
Holbrook Notes, ...	–	10,000 00	10,000 00	–	–	–
Melrose Bonds, ...	–	5,000 00	5,000 00	–	–	–
Natick Notes, ...	–	6,000 00	6,000 00	–	–	–
Needham Notes, ...	–	4,000 00	4,000 00	–	–	–
Northbridge Notes, ...	–	5,000 00	5,000 00	–	–	–

Putnam, Ct., Bonds, ...	-	10,000 00	10,000 00	-	-	-
Pittsfield Notes, ...	-	10,000 00	10,000 00	-	-	-
Quincy Bonds, ...	-	13,000 00	13,000 00	-	-	-
Reading Notes, ...	-	5,000 00	5,000 00	-	-	-
Swampscott Notes, ...	-	7,500 00	7,500 00	-	-	-
Winthrop Notes, ...	-	7,250 00	7,250 00	-	-	-
Balance Dec. 31, 1902, ...	-	11,889 68	-	525,050 25	$536,939 93	-
	$124,639 68	$124,639 68	$587,550 25	$587,550 25	$536,939 93	$536,939 93

Schedule of Securities in Armory Loan Sinking Fund.

Attleboro' Bond,	$7,000 00	*Amount brought forward,*	$276,300 25
Avon Bond,	17,000 00		
Belfast, Me., Bond,	45,000 00	Needham Bond,	34,000 00
Braintree Note,	2,000 00	New Marlboro' Note,	6,000 00
Brockton Bond,	16,500 00	North Adams Note,	33,000 00
Brookline Note,	4,200 00	North Attleboro' Note,	1,000 00
Chelsea Bond,	2,000 00	Northbridge Note,	5,000 00
Concord Note,	18,000 00	Old Town, Me., Bond,	20,000 00
Cottage City Note,	8,000 00	Pittsfield Note,	10,000 00
Danbury, Ct., Bond,	25,000 00	Putnam, Ct., Bond,	10,000 00
Danvers Bond,	7,000 00	Quincy Bond,	16,000 00
Dukes County Note,	5,000 00	Reading Note,	5,000 00
Everett Note,	8,600 25	Rutland, Vt., Bond,	11,000 00
Framingham Bond,	14,000 00	Saugus Note,	900 00
Gloucester Note,	4,000 00	Scituate Note,	14,200 00
Granville Note,	2,000 00	Somerville Bond,	12,000 00
Hopkinton Note,	19,000 00	South Hadley Note,	7,000 00
Leicester W. S. D. Bond,	13,000 00	Stoneham Bond,	6,000 00
Lenox Note,	8,000 00	Swampscott Note,	10,500 00
Leominster Note,	8,500 00	Ware Bond,	3,000 00
Manchester, N. H., Bond,	6,000 00	Waterbury, Ct., Bond,	9,000 00
Marshfield Note,	1,500 00	Webster Note,	3,000 00
Melrose Bond,	15,000 00	Westboro' Note,	900 00
Milton Bond,	14,000 00	Winthrop Note,	31,250 00
Natick Note,	6,000 00		
Amount carried forward,	$276,300 25	Total,	$525,050 25

TREASURER *in account with* BOSTON, HARTFORD AND ERIE R.R. LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...		$973 30	-		-	-		-	$973 30
Receipts in 1902: —									
From Income in 1902, ...		19 64	-		-	-		-	19 64
Payments in 1902: —									
No transactions.									
Balance Dec. 31, 1902, ...		-	$992 94		-	-		$992 94	-
		$992 94	$992 94		-	-		$992 94	$992 94

TREASURER *in account with* FITCHBURG R.R. SECURITIES LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$5,000,000 00		–		–	$5,000,000 00
No transactions in 1902.									
Balance Dec. 31, 1902, ...		–	–		–	$5,000,000 00	$5,000,000 00		–
		–	–	$5,000,000 00		$5,000,000 00	$5,000,000 00		$5,000,000 00

SCHEDULE OF SECURITIES IN FITCHBURG R.R. SECURITIES LOAN SINKING FUND.

Fitchburg R.R. Bond, ...	$5,000,000 00

TREASURER *in account with* HARBOR IMPROVEMENT LOAN SINKING FUND.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balance Dec. 31, 1901,	$3,915 07	-	$73,288 70	-	-	$77,203 77
Receipts in 1902: —						
From Amesbury Note,	500 00	-	-	$500 00	-	-
Blackstone Note,	2,000 00	-	-	2,000 00	-	-
Barnstable County Note,	3,000 00	-	-	3,000 00	-	-
Chester Note,	900 00	-		900 00	-	-
Hull Bond,	2,202 00	-	-	2,202 00	-	-
Middleton Note,	2,000 00	-	-	2,000 00	-	-
Norton Note,	3,000 00	-	-	3,000 00	-	-
Quincy Bonds,	2,000 00	-	-	2,000 00	-	-
Rutland Note,	300 00	-	-	300 00	-	-
Income for 1902,	1,932 26	-	-	-	-	1,932 26
Payments in 1902,						
For Barnstable County Note,	-	$3,000 00	3,000 00	-	-	-
Danvers Bonds,	-	3,000 00	3,000 00	-	-	-
Lynn Bonds,	-	1,000 00	1,000 00	-	-	-
Middleton Note,	-	2,000 00	2,000 00	-	-	-
Norton Note,	-	3,000 00	3,000 00	-	-	-
Rutland Note,	-	5,000 00	5,000 00	-	-	-
Winthrop Note,	-	2,000 00	2,000 00	-	-	-
Balance Dec 31, 1902,	-	2,749 33	-	76,386 70	$79,136 03	-
	$21,749 33	$21,749 33	$92,288 70	$92,288 70	$79,136 03	$79,136 03

Schedule of Securities in Harbor Improvement Loan Sinking Fund.

Amesbury Note,	$2,500 00	*Amount brought forward,*	$19,000 00
Blackstone Note,	6,000 00		
Boxborough Note,	4,500 00	Rutland Note,	10,100 00
Danvers Bond,	3,000 00	Watertown Bond,	36,000 00
Lynn Bond,	1,000 00	Winthrop Note,	11,286 70
Quincy Bond,	2,000 00		
Amount carried forward,	$19,000 00	Total,	$76,386 70

TREASURER *in account with* MASS. WAR LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$43 23		–	$125,400 00		–		–	$125,443 23
Receipts in 1902: —									
From Enfield Note,	1,500 00		–		–	$1,500 00		–	–
Leicester Note,	1,000 00		–		–	1,000 00		–	–
Malden Bond,	1,750 00		–		–	1,750 00		–	–
Quincy Bonds,	2,100 00		–		–	2,100 00		–	–
Revere Note,	2,500 00		–		–	2,500 00		–	–
Wellesley Note,	5,000 00		–		–	5,000 00		–	–
Woburn Bond,	500 00		–		–	500 00		–	–
Income for 1902,	4,043 08		–		–	–		–	4,043 08
Premium on $5,000 Bond,	12 50		–		–	–		–	12 50
Payments in 1902: —									
For Enfield Note,	–		$1,500 00	1,500 00		–		–	–
Marlborough Bond,	–		5,000 00	5,000 00		–		–	–
Northbridge Note,	–		5,000 00	5,000 00		–		–	–
Oxford Note,	–		5,700 00	5,700 00		–		–	–
Rockport Note,	–		1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902,	–		248 81	–		129,250 00	$129,498 81		–
	$18,448 81		$18,448 81	$143,600 00		$143,600 00	$129,498 81		$129,498 81

Schedule of Securities in Massachusetts War Loan Sinking Fund.

Arlington Bond,	$7,000 00	*Amount brought forward,*	$63,750 00
Brockton Bond,	1,000 00		
Hull Note,	6,100 00	Rockport Bond,	1,000 00
Leicester Note,	3,000 00	South Hadley Note,	12,000 00
Marlboro' Bond,	5,000 00	Stoughton Note,	14,000 00
Mashpee Note,	2,000 00	Swampscott Note,	7,000 00
Needham Bond,	15,000 00	Taunton Bond,	19,000 00
Northbridge Note,	5,000 00	Tolland Note,	3,000 00
Oxford Note,	5,700 00	Weymouth Note,	7,500 00
Quincy Bond,	13,950 00	Woburn Bond,	2,000 00
Amount carried forward,	$63,750 00	Total,	$129,250 00

TREASURER *in account with* MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Balance Dec. 31, 1901,	$13,572 09	-	$220,100 00	-	-	$233,672 09
Receipts in 1902: —						
From Boston and Albany R.R. Bonds,	70,000 00	-	-	$70,000 00	-	-
Middleton Note,	1,000 00	-	-	1,000 00	-	-
Mashpee Note,	450 00	-	-	450 00	-	-
Needham Note,	4,700 00	-	-	4,700 00	-	-
Quincy Bonds,	3,700 00	-	-	3,700 00	-	-
Revere Notes,	17,000 00	-	-	17,000 00	-	-
Stoughton Bonds,	4,000 00	-	-	4,000 00	-	-
Premium on $99,300 Bonds,	8,207 10	-	-	-	-	8,207 10
Income for 1902,	6,342 67	-	-	-	-	6,342 67
Payments in 1902: —						
For Holbrook Note,	-	$7,000 00	7,000 00	-	-	-
Lynn Bonds,	-	74,000 00	74,000 00	-	-	-
Marlborough Note,	-	25,000 00	25,000 00	-	-	-
Medfield Insane Asylum Bond,	-	300 00	300 00	-	-	-
Needham Bonds,	-	2,000 00	2,000 00	-	-	-
Newburyport Bonds,	-	6,000 00	6,000 00	-	-	-
Quincy Bonds,	-	10,500 00	10,500 00	-	-	-
Ware Note,	-	3,800 00	3,800 00	-	-	-
Balance Dec. 31, 1902,	-	371 86	-	247,850 00	$248,221 86	-
	$128,971 86	$128,971 86	$348,700 00	$348,700 00	$248,221 86	$248,221 86

Schedule of Securities in Medfield Insane Asylum Loan Sinking Fund.

Amesbury Note,	$1,000 00	*Amount brought forward,*	$159,150 00
Barnstable Note,	2,250 00		
Easthampton Note,	26,000 00	New Britain, Ct., Bond,	50,000 00
Foxboro' Water Supply District Bond,	5,000 00	Newburyport Bond,	6,000 00
Granville Note,	1,600 00	New London, Ct., Bond,	3,000 00
Holbrook Note,	7,000 00	Pittsfield Bond,	6,000 00
Leominster Note,	15,000 00	Quincy Bond,	11,600 00
Lynn Bond,	74,000 00	Swampscott Note,	7,300 00
Marlboro' Note,	25,000 00	Ware Note,	3,800 00
Massachusetts (Medfield Insane Asylum) Bond,	300 00	Winchester Bond,	1,000 00
Needham Bond,	2,000 00		
Amount carried forward,	$159,150 00	Total,	$247,850 00

TREASURER *in account with* METROPOLITAN PARKS LOANS SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$275,743 90	–	$491,514 61	–	–	$767,258 51
Receipts in 1902: —						
From Avon Note,	500 00	–	–	$500 00	–	–
Beverly Note,	35,000 00	–	–	35,000 00	–	–
Dedham Notes,	1,100 00	–	–	1,100 00	–	–
Everett Notes,	4,800 00	–	–	4,800 00	–	–
Enfield Note,	1,000 00	–	–	1,000 00	–	–
Gloucester Note,	35,000 00	–	–	35,000 00	–	–
Mansfield Note,	5,000 00	–	–	5,000 00	–	–
Millis Notes,	8,250 00	–	–	8,250 00	–	–
Needham Notes,	24,000 00	–	–	24,000 00	–	–
No. Adams Note,	9,000 00	–	–	9,000 00	–	–
Peabody Note,	4,000 00	–	–	4,000 00	–	–
Quincy Bond,	250 00	–	–	250 00	–	–
Rockland Note,	10,000 00	–	–	10,000 00	–	–
Revere Notes,	6,000 00	–	–	6,000 00	–	–
Randolph Note,	850 00	–	–	850 00	–	–
Stoughton Notes,	20,000 00	–	–	20,000 00	–	–
Saugus Note,	350 00	–	–	350 00	–	–
Somerville Note,	2,000 00	–	–	2,000 00	–	–
Winthrop Note,	2,000 00	–	–	2,000 00	–	–
Income for 1902,	29,053 60	–	–	–	–	29,053 60
Amounts carried forward,	$473,897 50	–	$491,514 61	$169,100 00	–	$796,312 11

TREASURER *in account with* METROPOLITAN PARKS LOANS SINKING FUND — *Continued.*

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$473,897 50		–	$491,514 61		$169,100 00		–	$796,312 11
Assessments: —									
From Arlington, ...	1,107 08		–		–			–	1,107 08
Boston, ...	68,947 25		–		–			–	68,947 25
Belmont, ...	593 50		–		–			–	593 50
Braintree, ...	469 60		–		–			–	469 60
Brookline, ...	8,301 99		–		–			–	8,301 99
Cohasset, ...	96 43		–		–			–	96 43
Cambridge, ...	7,572 21		–		–			–	7,572 21
Chelsea, ...	2,004 94		–		–			–	2,004 94
Canton, ...	574 22		–		–			–	574 22
Dover, ...	136 37		–		–			–	136 37
Dedham, ...	1,072 74		–		–			–	1,072 74
Everett, ...	1,666 17		–		–			–	1,666 17
Hingham, ...	450 28		–		–			–	450 28
Hyde Park, ...	1,047 90		–		–			–	1,047 90
Hull, ...	575 64		–		–			–	575 64
Lynn, ...	3,936 89		–		–			–	3,936 89
Melrose, ...	1,133 28		–		–			–	1,133 28
Milton, ...	4,190 26		–		–			–	4,190 26
Medford, ...	3,363 99		–		–			–	3,363 99
Malden, ...	3,416 34		–		–			–	3,416 34
Nahant, ...	1,002 48		–		–			–	1,002 48
Needham, ...	318 03		–		–			–	318 03
Newton, ...	7,097 18		–		–			–	7,097 18
Quincy, ...	1,808 07		–		–			–	1,808 07

Revere,	1,894 78	-	-	-	-	1,894 78
Saugus,	322 22	-	-	-	-	322 22
Swampscott,	578 41	-	-	-	-	578 41
Stoneham,	476 39	-	-	-	-	476 39
Somerville,	4,781 04	-	-	-	-	4,781 04
Winchester,	1,403 22	-	-	-	-	1,403 22
Wakefield,	534 29	-	-	-	-	534 29
Wellesley,	778 06	-	-	-	-	778 06
Weston,	665 05	-	-	-	-	665 05
Westwood,	134 90	-	-	-	-	134 90
Weymouth,	676 07	-	-	-	-	676 07
Watertown,	1,266 85	-	-	-	-	1,266 85
Winthrop,	660 92	-	-	-	-	660 92
Waltham,	1,836 94	-	-	-	-	1,836 94
Woburn,	1,002 48	-	-	-	-	1,002 48
Payments in 1902: —						
For Blackstone Notes,	-	$20,000 00	20,000 00	-	-	-
Barnstable Note,	-	7,500 00	7,500 00	-	-	-
Barre, Vt., Bonds,	-	5,000 00	5,000 00	-	-	-
Brookfield Note,	-	8,000 00	8,000 00	-	-	-
Charlton Notes,	-	6,600 00	6,600 00	-	-	-
Canton Bonds,	-	2,000 00	2,000 00	-	-	-
Central Falls, R. I., Bonds,	-	6,000 00	6,000 00	-	-	-
Easthampton Note,	-	5,000 00	5,000 00	-	-	-
Gloucester Bonds,	-	260,875 00	260,875 00	-	-	-
Gt. Barrington Note,	-	5,000 00	5,000 00	-	-	-
Holbrook Note,	-	1,250 00	1,250 00	-	-	-
Leominster Notes,	-	26,000 00	26,000 00	-	-	-
Amounts carried forward,	$611,791 96	$353,225 00	$844,739 61	$169,100 00	-	$934,206 57

TREASURER *in account with* METROPOLITAN PARKS LOANS SINKING FUND — *Concluded.*

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward,	$611,791 96		$353,225 00	$844,739 61		$169,100 00		–	$934,206 57
For Leicester Note,		–	6,300 00	6,300 00		–		–	–
Lowell Note,		–	22,500 00	22,500 00		–		–	–
Lynn Bonds,		–	26,000 00	26,000 00		–		–	–
Mansfield Note,		–	5,000 00	5,000 00		–		–	–
Millis Notes,		–	7,500 00	7,500 00		–		–	–
Miller's Falls W. S. D. Note,		–	5,000 00	5,000 00		–		–	–
No. Brookfield Note,		–	10,000 00	10,000 00		–		–	–
Needham Note,		–	12,000 00	12,000 00		–		–	–
New Britain, Ct., Bonds,		–	30,000 00	30,000 00		–		–	–
Pittsfield Note,		–	10,000 00	10,000 00		–		–	–
Quincy Bonds,		–	33,000 00	33,000 00		–		–	–
Revere Note,		–	4,000 00	4,000 00		–		–	–
Russell Notes,		–	5,000 00	5,000 00		–		–	–
Rutland Notes,		–	13,000 00	13,000 00		–		–	–
Swampscott Note,		–	3,570 00	3,570 00		–		–	–
Saugus Notes,		–	10,000 00	10,000 00		–		–	–
Williamstown Notes,		–	22,000 00	22,000 00		–		–	–
Weymouth Note,		–	7,500 00	7,500 00		–		–	–
Winthrop Note,		–	15,501 81	15,501 81		–		–	–
Warren Notes,		–	1,667 73	1,667 73		–		–	–
Balance Dec. 31, 1902,		–	9,027 42	–		925,179 15	$934,206 57		–
	$611,791 96		$611,791 96	$1,094,279 15		$1,094,279 15	$934,206 57		$934,206 57

Schedule of Securities in Metropolitan Parks Loan Sinking Fund.

Avon Bond,	$11,500 00
Barnstable Note,	7,500 00
Barre, Vt., Bond,	7,000 00
Blackstone Note,	20,000 00
Bourne Bond,	15,000 00
Braintree Note,	6,000 00
Bristol County Note,	20,000 00
Brockton Bond,	9,000 00
Buckland Bond,	15,000 00
Canton Bond,	2,000 00
Central Falls, R. I., Bond,	6,000 00
Charlton Note,	6,600 00
Conway Bond,	15,000 00
Danvers Bond,	10,000 00
Dedham Note,	4,600 00
Easthampton Note,	5,000 00
Enfield Note,	4,000 00
Everett Note,	20,500 00
Fall River Bond,	1,000 00
Framingham Note,	3,114 61
Gloucester Bond,	260,875 00
Great Barrington Fire District Note,	5,000 00
Hadley Note,	10,000 00
Hanover Note,	12,000 00
Holbrook Note,	1,250 00
Leicester Note,	6,300 00
Leominster Note,	26,000 00
Lowell Note,	22,500 00
Amount carried forward,	$532,739 61

Amount brought forward,	$532,739 61
Lynn Bond,	26,000 00
Malden Bond,	1,750 00
Miller's Falls Water Supply District Note,	5,000 00
Millis Note,	6,750 00
New Britain, Ct., Bond,	30,000 00
North Brookfield Note,	18,000 00
Peabody Note,	14,000 00
Pittsfield Note,	10,000 00
Quincy Bond,	46,000 00
Randolph Note,	8,950 00
Reading Bond,	6,000 00
Russell Note,	5,000 00
Rutland Note,	13,000 00
Salem Bond,	2,000 00
Saugus Bond,	25,000 00
Saugus Note,	12,450 00
Swampscott Note,	6,370 00
Warren Note,	1,667 73
Wayland Bond,	16,000 00
Webster Bond,	5,000 00
Wendell Note,	2,000 00
Westfield Bond,	5,500 00
Weymouth Note,	17,500 00
Williamstown Note,	22,000 00
Winchendon Bond,	15,000 00
Winthrop Note,	63,501 81
Wrentham Bond,	8,000 00
Total,	$925,179 15

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$121,538 26		–	$424,130 00		–		–	$545,668 26
Receipts in 1902: —									
From Avon Note,	300 00		–		–	$300 00		–	–
Amesbury Note,	3,000 00		–		–	3,000 00		–	–
Brookline Note,	11,800 00		–		–	11,800 00		–	–
Braintree Note,	3,000 00		–		–	3,000 00		–	–
Cottage City Note,	5,000 00		–		–	5,000 00		–	–
Cohasset Note,	20,000 00		–		–	20,000 00		–	–
Everett Note,	3,500 00		–		–	3,500 00		–	–
Holbrook Note,	5,000 00		–		–	5,000 00		–	–
Hopedale Note,	10,000 00		–		–	10,000 00		–	–
Lunenburg Note,	6,000 00		–		–	6,000 00		–	–
Marlborough Notes,	100,000 00		–		–	100,000 00		–	–
New Haven, Ct., Note,	25,000 00		–		–	25,000 00		–	–
No. Adams Note,	1,100 00		–		–	1,100 00		–	–
Quincy Bond,	1,000 00		–		–	1,000 00		–	–
Reading Notes,	20,000 00		–		–	20,000 00		–	–
Revere Notes,	54,400 00		–		–	54,400 00		–	–
Rehoboth Note,	5,000 00		–		–	5,000 00		–	–
Sandwich Note,	500 00		–		–	500 00		–	–
Scituate Note,	15,000 00		–		–	15,000 00		–	–
West Newbury Note,	3,000 00		–		–	3,000 00		–	–
Income for 1902,	26,312 02		–		–	–		–	26,312 02
Rentals, etc.,	161 67		–		–	–		–	161 67

Assessments: —						
From Arlington,	1,108 62	-	-	-	-	1,108 62
Boston,	19,811 54	-	-	-	-	19,811 54
Belmont,	695 79	-	-	-	-	695 79
Brookline,	5,429 44	-	-	-	-	5,429 44
Cambridge,	11,944 34	-	-	-	-	11,944 34
Chelsea,	2,875 92	-	-	-	-	2,875 92
Dedham,	601 39	-	-	-	-	601 39
Everett,	2,231 16	-	-	-	-	2,231 16
Hyde Park,	711 49	-	-	-	-	711 49
Lexington,	417 47	-	-	-		417 47
Melrose,	1,581 75	-	-	-	-	1,581 75
Milton,	1,623 46	-	-	-	-	1,623 46
Medford,	2,504 83	-	-	-	-	2,504 83
Malden,	3,785 08	-	-	-	-	3,785 08
Newton,	4,319 84	-	-	-	-	4,319 84
Quincy,	1,386 30	-	-	-	-	1,386 30
Stoneham,	626 21	-	-	-	-	626 21
Somerville,	6,433 71	-	-	-	-	6,433 71
Winchester,	1,117 90	-	-	-	-	1,117 90
Wakefield,	1,090 07	-	-	-	-	1,090 07
Watertown,	751 05	-	-	-	-	751 05
Winthrop,	839 58	-	-	-	-	839 58
Woburn,	1,298 80	-	-	-	-	1,298 80
Waltham,	1,434 31	-	-	-	-	1,434 31
Payments in 1902: —						
For Barnstable Note,	-	$7,500 00	7,500 00	-	-	-
Cohasset Note,	-	20,000 00	20,000 00	-	-	-
Amounts carried forward,	$515,232 00	$27,500 00	$451,630 00	$292,600 00	-	$646,762 00

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN SINKING FUND — *Concluded.*

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward, . .	$515,232 00	$27,500 00	$451,630 00	$292,600 00	–	$646,762 00
For Clinton Bonds, ...	–	20,000 00	20,000 00	–	–	–
Lenox Notes, ...	–	20,000 00	20,000 00	–	–	–
Marlborough Notes, ...	–	100,000 00	100,000 00	–	–	–
Methuen Notes, ...	–	25,000 00	25,000 00	–	–	–
New Haven, Ct., Notes, . .	–	25,000 00	25,000 00	–	–	–
Northampton Bonds, ...	–	20,000 00	20,000 00	–	–	–
North Brookfield Notes, . .	–	10,000 00	10,000 00	–	–	–
Reading Notes, ...	–	20,000 00	20,000 00	–	–	–
Scituate Note, ...	–	15,000 00	15,000 00	–	–	–
West Newbury Note, ...	–	1,000 00	1,000 00	–	–	–
Wakefield Bonds, ...	–	100,000 00	100,000 00	–	–	–
Westfield Bonds, ...	–	10,000 00	10,000 00	–	–	–
Assessments collected in 1899 which belonged to the Revenue but credited to the Sinking Fund, ...	–	10,677 96	–	–	$10,677 96	–
Balance Dec. 31, 1902, ...	–	111,054 04	–	525,030 00	636,084 04	–
	$515,232 00	$515,232 00	$817,630 00	$817,630 00	$646,762 00	$646,762 00

Schedule of Securities in Metropolitan Sewerage Loan Sinking Fund.

Avon Note,	$300 00	*Amount brought forward,*	$258,130 00
Barnstable Note,	7,500 00		
Braintree Note,	26,100 00	Methuen Note,	25,000 00
Brockton Bond,	24,400 00	Natick Note,	10,000 00
Brookline Note,	11,800 00	New Britain, Ct., Bond,	9,000 00
Clinton Bond,	20,000 00	North Adams Note,	9,900 00
Concord Bond,	25,000 00	Northampton Bond,	18,000 00
Dalton Fire District Bond,	2,000 00	Northampton Note,	2,000 00
Essex Note,	6,000 00	North Brookfield Note,	10,000 00
Everett Note,	8,000 00	Quincy Bond,	6,500 00
Foxboro' Water Supply District Bond,	5,000 00	Sandwich Note,	2,000 00
Framingham Note,	17,368 00	Somersworth, N H., Bond,	20,000 00
Hopedale Note,	20,000 00	Southbridge Bond,	12,000 00
Hull Note,	25,750 00	Swampscott Note,	5,000 00
Huntington Fire District Bond,	25,000 00	Wakefield Bond,	100,000 00
Lenox Note,	20,000 00	Westboro' Note,	10,000 00
Leominster Bond,	9,000 00	Westfield Bond,	10,000 00
Lynn Bond,	4,000 00	Weymouth Note,	17,500 00
Massachusetts (Met. Sewer) Bond,	912 00		
Amount carried forward,	$258,130 00	Total,	$525,030 00

TREASURER *in account with* METROPOLITAN WATER LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$153,783 59	–	$1,508,643 36	–	–	$1,662,426 95
Receipts in 1902: —						
From Avon Bonds,	1,500 00	–	–	$1,500 00	–	–
Acushnet Note,	1,000 00	–	–	1,000 00	–	–
Brookline Bond,	1,250 00	–	–	1,250 00	–	–
Brewster Note,	1,500 00	–	–	1,500 00	–	–
Brockton Notes,	200,000 00	–	–	200,000 00	–	–
Brockton Bonds,	7,950 00	–	–	7,950 00	–	–
Bradford Bonds,	3,000 00	–	–	3,000 00	–	–
Chelmsford Note,	1,200 00	–	–	1,200 00	–	–
Colrain Note,	1,000 00	–	–	1,000 00	–	–
Dedham Note,	1,700 00	–	–	1,700 00	–	–
Everett Notes,	4,000 00	–	–	4,000 00	–	–
E. Longmeadow Note,	4,000 00	–	–	4,000 00	–	–
Easthampton Note,	5,000 00	–	–	5,000 00	–	–
E. Bridgewater Note,	500 00	–	–	500 00	–	–
Fall River Bonds,	35,000 00	–	–	35,000 00	–	–
Foxborough Bonds,	2,000 00	–	–	2,000 00	–	–
Gt. Barrington Note,	15,000 00	–	–	15,000 00	–	–
Grafton Bond,	500 00	–	–	500 00	–	–
Hudson Bonds,	1,800 00	–	–	1,800 00	–	–
Hudson Note,	1,000 00	–	–	1,000 00	–	–
Hull Bond,	1,000 00	–	–	1,000 00	–	–
Lowell Notes,	5,000 00	–	–	5,000 00	–	–
Miller's Falls W. S. D. Note,	5,000 00	–	–	5,000 00	–	–

Malden Bonds,	5,000 00	-	-	5,000 00	-	-
Melrose Note,	20,000 00	-	-	20,000 00	-	-
Mansfield Note,	1,300 00	-	-	1,300 00	-	-
No. Adams Notes,	14,966 66	-	-	14,966 66	-	-
New Bedford Note,	100,000 00	-	-	100,000 00	-	-
No. Brookfield Note,	1,000 00	-	-	1,000 00	-	-
Pawtucket, R. I., Bonds,	262,000 00	-	-	262,000 00	-	-
Portland, Me., Bonds,	11,000 00	-	-	11,000 00	-	-
Quincy Bonds,	1,000 00	-	-	1,000 00	-	-
Revere Notes,	26,000 00	-	-	26,000 00	-	-
Revere Bonds,	12,000 00	-	-	12,000 00	-	-
Randolph Note,	500 00	-	-	500 00	-	-
Rockland Note,	900 00	-	-	900 00	-	-
Seekonk Note,	3,000 00	-	-	3,000 00	-	-
Scituate Notes,	12,500 00	-	-	12,500 00	-	-
Sturbridge Note,	500 00	-	-	500 00	-	-
Stockbridge Note,	2,500 00	-	-	2,500 00	-	-
Upton Bonds,	1,000 00	-	-	1,000 00	-	-
Westford Note,	1,000 00	-	-	1,000 00	-	-
Warren Note,	2,000 00	-	-	2,000 00	-	-
Winthrop Note,	9,000 00	-	-	9,000 00	-	-
Wellesley Bonds,	3,000 00	-	-	3,000 00	-	-
Whitman Note,	10,000 00	-	-	10,000 00	-	-
Wayland Bonds,	1,000 00	-	-	1,000 00	-	-
Income for 1902,	107,923 74	-	-	-	-	107,923 74
Swampscott for water,	3,000 00	-	-	-	-	3,000 00
Milton Entrance Fee,	5,000 00	-	-	-	-	5,000 00
Water Companies, etc.,	12,774 17	-	-	-	-	12,774 17
Rentals,	11,620 03	-	-	-	-	11,620 03
Amounts carried forward,	$1,095,168 19	-	$1,508,643 36	$801,066 66	-	$1,802,744 89

TREASURER *in account with* METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward,	$1,095,168 19	–	$1,508,643 36	$801,066 66	–	$1,802,744 89
From Land Products,	7,028 18	–	–	–	–	7,028 18
Premium on $3,500,000 Bonds sold,	319,550 00	–	–	–	–	319,550 00
Arlington,	2,892 05	–	–	–	–	2,892 05
Boston,	388,265 01	–	–	–	–	388,265 01
Belmont,	1,434 06	–	–	–	–	1,434 06
Chelsea,	9,806 03	–	–	–	–	9,806 03
Everett,	7,339 32	–	–	–	–	7,339 32
Hyde Park,	666 67	–	–	–	–	666 67
Melrose,	4,398 83	–	–	–	–	4,398 83
Medford,	6,103 41	–	–	–	–	6,103 41
Malden,	10,163 64	–	–	–	–	10,163 64
Nahant,	843 79	–	–	–	–	843 79
Newton,	2,285 12	–	–	–	–	2,285 12
Quincy,	7,429 18	–	–	–	–	7,429 18
Revere,	3,382 57	–	–	–	–	3,382 57
Stoneham,	1,879 05	–	–	–	–	1,879 05
Somerville,	19,014 85	–	–	–	–	19,014 85
Watertown,	3,312 29	–	–	–	–	3,312 29
Winthrop,	2,124 58	–	–	–	–	2,124 58
Payments in 1902: —						
For Adams Bonds,	–	$25,500 00	25,500 00	–	–	–
Adams Notes,	–	30,000 00	30,000 00	–	–	–
Avon Bonds,	–	6,500 00	6,500 00	–	–	–

Auburn, Me., Bonds,	–	2,000 00	2,000 00	–	–	–
Athol Notes,	–	8,850 00	8,850 00	–	–	–
Barre, Vt., Bonds,	–	13,000 00	13,000 00	–	–	–
Bourne Bonds,	–	6,400 00	6,400 00	–	–	–
Bradford Bonds,	–	50,000 00	50,000 00	–	–	–
Brockton Bonds,	–	192,300 00	192,300 00	–	–	–
Brockton Notes,	–	200,000 00	200,000 00	–	–	–
Clinton Bonds,	–	7,000 00	7,000 00	–	–	–
Cottage City Notes,	–	9,000 00	9,000 00	–	–	–
Charlton Notes,	–	2,000 00	2,000 00	–	–	–
Danbury, Ct., Bonds,	–	25,000 00	25,000 00	–	–	–
Douglas Bond,	–	11,000 00	11,000 00	–	–	–
Dover, N. H., Bond,	–	5,000 00	5,000 00	–	–	–
Deerfield Notes,	–	9,000 00	9,000 00	–	–	–
Danvers Bonds,	–	16,250 00	16,250 00	–	–	–
E. Longmeadow Notes,	–	4,000 00	4,000 00	–	–	–
Everett Bonds,	–	26,000 00	26,000 00	–	–	–
Everett Note,	–	11,937 00	11,937 00	–	–	–
Fall River Bonds,	–	40,000 00	40,000 00	–	–	–
Framingham Note,	–	9,000 00	9,000 00	–	–	–
Falmouth Bond,	–	50,000 00	50,000 00	–	–	–
Foxborough Note,	–	2,500 00	2,500 00	–	–	–
Falmouth Bonds,	–	55,000 00	55,000 00	–	–	–
Gloucester Bonds,	–	60,000 00	60,000 00	–	–	–
Hull Note,	–	5,900 00	5,900 00	–	–	–
Lynn Bonds,	–	175,000 00	175,000 00	–	–	–
Lowell Notes,	–	25,000 00	25,000 00	–	–	–
Leicester Bonds,	–	500 00	500 00	–	–	–
Methuen Notes,	–	10,000 00	10,000 00	–	–	–
Amounts carried forward,	$1,893,086 82	$1,093,637 00	$2,602,280 36	$801,066 66	–	$2,600,663 52

TREASURER *in account with* METROPOLITAN WATER LOAN SINKING FUND — *Concluded.*

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Amounts brought forward,	$1,893,086 82	$1,093,637 00	$2,602,280 36	$801,066 66	–	$2,600,663 52
For Melrose Note,	–	20,000 00	20,000 00	–	–	–
Manchester, N. H., Bonds,	–	4,000 00	4,000 00	–	–	–
Marblehead Bonds,	–	500 00	500 00	–	–	–
Marlborough Bonds,	–	2,000 00	2,000 00	–	–	–
Middleboro' Bonds,	–	500 00	500 00	–	–	–
New Bedford Note,	–	100,000 00	100,000 00	–	–	–
Norwalk, Ct, Bonds,	–	95,000 00	95,000 00	–	–	–
Needham Bonds,	–	2,000 00	2,000 00	–	–	–
No. Attleborough Notes,	–	27,115 00	27,115 00	–	–	–
Northampton Bonds,	–	46,000 00	46,000 00	–	–	–
Portland, Me., Bonds,	–	11,000 00	11,000 00	–	–	–
Palmer Bonds,	–	19,200 00	19,200 00	–	–	–
Quincy Bonds,	–	49,600 00	49,600 00	–	–	–
Reading Bonds,	–	5,000 00	5,000 00	–	–	–
Rockport Bonds,	–	23,000 00	23,000 00	–	–	–
Salem Bonds,	–	11,700 00	11,700 00	–	–	–
Somerville Bonds,	–	22,000 00	22,000 00	–	–	–
Stoneham Bonds,	–	5,000 00	5,000 00	–	–	–
Whitman Note,	–	10,000 00	10,000 00	–	–	–
American Bank Note Co.,	–	1,675 00	–	–	$1,675 00	–
Medford Water pumped,	–	117 96	–	–	117 96	–
Stoneham Water pumped,	–	1,366 80	–	–	1,366 80	–
Interest, amount transferred,	–	319,550 00	–	–	319,550 00	–
Arlington,	–	107 58	–	–	107 58	–

Boston,	-	17,255 50	-	-	17,255 50	-
Belmont,	-	60 16	-	-	60 16	-
Chelsea,	-	549 94	-	-	549 94	-
Everett,	-	307 61	-	-	307 61	-
Hyde Park,	-	34 29	-	-	34 29	-
Melrose,	-	232 46	-	-	232 46	-
Medford,	-	266 69	-	-	266 69	-
Malden,	-	521 93	-	-	521 93	-
Nahant,	-	32 41	-	-	32 41	-
Newton,	-	103 36	-	-	103 36	-
Quincy,	-	358 78	-	-	358 78	-
Revere,	-	142 34	-	-	142 34	-
Stoneham,	-	39 77	-	-	39 77	-
Somerville,	-	907 53	-	-	907 53	-
Watertown,	-	143 24	-	-	143 24	-
Winthrop,	-	86 36	-	-	86 36	-
Balance Dec. 31, 1902,	-	1,975 11	-	2,254,828 70	2,256,803 81	-
	$1,893,086 82	$1,893,086 82	$3,055,895 36	$3,055,895 36	$2,600,663 52	$2,600,663 52

Schedule of Securities in Metropolitan Water Loan Sinking Fund.

Arlington Bond,	$2,000 00
Acushnet Note,	1,000 00
Adams Bond,	25,000 00
Adams Note,	30,000 00
Athol Note,	18,400 00
Auburn, Me., Bond,	2,500 00
Avon Bond,	5,000 00
Barnstable Note,	7,500 00
Barre, Vt., Bond,	53,000 00
Bourne Bond,	6,400 00
Bradford Bond,	88,000 00
Brewster Note,	13,500 00
Brockton Bond,	184,350 00
Central Falls, R. I., Bond,	23,000 00
Charlton Note,	2,000 00
Chelmsford Note,	6,000 00
Clinton Bond,	7,000 00
Colrain Note,	3,000 00
Cottage City Note,	9,000 00
Danbury, Ct., Bond,	25,000 00
Danvers Bond,	16,250 00
Dedham Note,	8,100 00
Deerfield Note,	9,000 00
Douglas Bond,	11,000 00
Dover, N. H., Bond,	5,000 00
East Bridgewater Note,	3,000 00
East Longmeadow Note,	1,000 00
Everett Bond,	26,000 00
Everett Note,	71,437 00
Amount brought forward,	$1,298,647 00
Marlborough Bond,	2,000 00
Methuen Note,	10,000 00
Middleboro' Bond,	500 00
Natick Note,	7,000 00
Needham Bond,	2,000 00
North Adams Note,	220,966 70
Northampton Bond,	46,000 00
North Attleboro' Bond,	2,000 00
North Attleboro' Note,	27,115 00
North Brookfield Note,	2,000 00
Norwalk, Ct., Bond,	95,000 00
Orange Bond,	1,000 00
Palmer Bond,	19,200 00
Provincetown Bond,	8,000 00
Quincy Bond,	63,300 00
Randolph Bond,	2,000 00
Randolph Note,	3,000 00
Reading Bond,	25,000 00
Rochester Bond,	2,000 00
Rockland Note,	900 00
Rockport Bond,	28,000 00
Salem Bond,	11,700 00
Saugus Bond,	36,000 00
Saugus Note,	5,000 00
Sheffield Note,	1,500 00
Somersworth, N. H., Bond,	17,000 00
Somerville Bond,	22,000 00

Fall River Bond,	34,000 00	South Abington Bond,	2,000 00
Falmouth Bond,	105,000 00	Stockbridge Note,	10,500 00
Foxboro' Bond,	12,500 00	Stoneham Bond,	25,000 00
Foxboro' Note,	12,500 00	Sturbridge Note,	7,000 00
Foxboro' Water Supply District Bond,	3,000 00	Tolland Note,	4,000 00
Framingham Note,	17,310 00	Upton Bond,	15,000 00
Gloucester Bond,	97,500 00	Wakefield Bond,	50,000 00
Grafton Bond,	19,500 00	Walpole Bond,	9,000 00
Great Barrington Fire District Bond,	2,000 00	Walpole Note,	8,500 00
Holbrook Bond,	1,000 00	Waltham Bond,	4,000 00
Hudson Bond,	34,000 00	Warren Note,	18,000 00
Hudson Note,	25,000 00	Waterbury, Ct., Bond,	20,000 00
Hull Bond,	9,000 00	Waterville, Me., Bond,	20,000 00
Hull Note,	5,900 00	Wellesley Bond,	4,000 00
Leicester Bond,	500 00	West Springfield Bond,	8,000 00
Lowell Note,	20,000 00	West Springfield Note,	8,000 00
Lynn Bond,	195,000 00	Westfield Bond,	37,500 00
Malden Bond,	25,000 00	Westford Note,	10,000 00
Manchester, N. H., Bonds,	4,000 00	Weymouth Note,	7,500 00
Mansfield Bond,	9,000 00	Winchendon Bond,	10,000 00
Mansfield Note,	4,000 00	Winchester Bond,	3,000 00
Marblehead Bond,	500 00	Winthrop Note,	15,000 00
Amount carried forward,	$1,298,647 00	Total,	$2,254,828 70

TREASURER *in account with* PRISON AND HOSPITAL LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$362 05		–	$65,145 00		–		–	$65,507 05
Receipts in 1902: —									
From Gardner Bonds,	700 00		–	–		$700 00		–	–
Gloucester Bonds,	2,000 00		–	–		2,000 00		–	–
Middleton Note,	150 00		–	–		150 00		–	–
Medway Note,	735 00		–	–		735 00		–	–
No. Reading Note,	2,000 00		–	–		2,000 00		–	–
Quincy Note,	50,000 00		–	–		50,000 00		–	–
Quincy Bond,	500 00		–	–		500 00		–	–
Rutland Note,	5,000 00		–	–		5,000 00		–	–
Income for 1902,	9,487 24		–	–		–		–	9,487 24
Premium on $556,800 Bonds sold,	49,325 50		–	–		–		–	49,325 50
Legislative Grant,	5,831 30		–	–		–		–	5,831 30
Payments in 1902: —									
For No. Reading Note,		–	$4,000 00	4,000 00		–		–	–
Quincy Note,		–	50,000 00	50,000 00		–		–	–
Wayland Note,		–	5,000 00	5,000 00		–		–	–
Mass. Prison and Hospital Bond,		–	800 00	800 00		–		–	–
Balance Dec. 31, 1902,		–	66,291 09	–		63,860 00	$130,151 09		–
	$126,091 09		$126,091 09	$124,945 00		$124,945 00	$130,151 09		$130,151 09

Schedule of Securities in Prison and Hospital Loan Sinking Fund.

Gardner Bond,	$20,300 00	*Amount brought forward,*	$41,350 00
Gloucester Bond,	1,000 00	Medway Note,	4,410 00
Grafton Bond,	2,000 00	Middleton Note,	700 00
Holbrook Note,	1,000 00	North Reading Note,	2,000 00
Leominster Note,	15,000 00	Quincy Bond,	9,000 00
Massachusetts Bond (Hospital for Epileptics),	450 00	South Hadley Note,	1,400 00
Massachusetts Bond (Prison and Hospital),	1,600 00	Wayland Note,	5,000 00
Amount carried forward,	$41,350 00	Total,	$63,860 00

Treasurer *in account with* State Highway Loan Sinking Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$16,492 02		–	$292,220 00		–		–	$308,712 02
Receipts in 1902: —									
From Amesbury Note,	1,000 00		–		–	$1,000 00		–	–
Boston & Albany R.R. Bonds,	30,000 00		–		–	30,000 00		–	–
Bridgewater Notes,	10,000 00		–		–	10,000 00		–	–
Belmont Bond,	1,000 00		–		–	1,000 00		–	–
Boston Bonds,	20,000 00		–		–	20,000 00		–	–
Amounts carried forward,	$78,492 02		–	$292,220 00		$62,000 00		–	$308,712 02

TREASURER *in account with* STATE HOUSE LOANS SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$6,981 57	–	$1,706,830 27	–	–	$1,713,811 84
Receipts in 1902: —						
From Attleborough Note,	15,000 00	–	–	$15,000 00	–	–
Adams Notes,	30,000 00	–	–	30,000 00	–	–
Amesbury Bonds,	21,000 00	–	–	21,000 00	–	–
Braintree Note,	2,000 00	–	–	2,000 00	–	–
Barre, Vt., Bonds,	117,000 00	–	–	117,000 00	–	–
Belfast, Me., Bonds,	20,000 00	–	–	20,000 00	–	–
Bellingham Note,	1,000 00	–	–	1,000 00	–	–
Chester Note,	700 00	–	–	700 00	–	–
Essex Note,	1,000 00	–	–	1,000 00	–	–
Easthampton Note,	1,000 00	–	–	1,000 00	–	–
Framingham Note,	42,000 00	–	–	42,000 00	–	–
Fall River Bonds,	40,000 00	–	–	40,000 00	–	–
Gloucester Notes,	20,700 00	–	–	20,700 00	–	–
Hatfield Note,	1,000 00	–	–	1,000 00	–	–
Leominster Note,	10,000 00	–	–	10,000 00	–	–
Lowell Notes,	15,000 00	–	–	15,000 00	–	–
Lewiston, Me., Notes,	15,000 00	–	–	15,000 00	–	–
Medway Note,	400 00	–	–	400 00	–	–
No. Adams Note,	9,900 00	–	–	9,900 00	–	–
Needham Note,	8,000 00	–	–	8,000 00	–	–
No. Attleborough Note,	3,000 00	–	–	3,000 00	–	–
New Britain, Ct., Bonds,	60,000 00	–	–	60,000 00	–	–
No. Brookfield Note,	1,500 00	–	–	1,500 00	–	–

Quincy Bonds,	2,000 00	-	-	2,000 00	-	-
Rutland Notes,	4,000 00	-	-	4,000 00	-	-
Revere Notes,	82,730 00	-	-	82,730 00	-	-
Russell Note,	1,500 00	-	-	1,500 00	-	-
Reading Note,	10,000 00	-	-	10,000 00	-	-
Saco, Me., Bond,	15,000 00	-	-	15,000 00	-	-
Swampscott Note,	1,000 00	-	-	1,000 00	-	-
Salem Bond,	1,500 00	-	-	1,500 00	-	-
Stoughton Bond,	2,000 00	-	-	2,000 00	-	-
Uxbridge Note,	3,500 00	-	-	3,500 00	-	-
Weston Note,	3,000 00	-	-	3,000 00	-	-
Winthrop Notes,	3,450 00	-	-	3,450 00	-	-
Westbrook, Me., Note,	18,000 00	-	-	18,000 00	-	-
Income for 1902,	92,261 63	-	-	-	-	92,261 63
Legislative Grant,	90,307 36	-	-	-	-	90,307 36
Transfer from State House Construction Loan Fund, Bulfinch Front, under Chap. 176, Acts of 1902,	39,531 17	-	-	-	-	39,531 17
Payments in 1902: —						
For Attleborough Notes,	-	$25,000 00	25,000 00	-	-	-
Adams Notes,	-	12,000 00	12,000 00	-	-	-
Amherst Note,	-	1,000 00	1,000 00	-	-	-
Bernardston Notes,	-	3,766 27	3,766 27	-	-	-
Brockton Bonds,	-	15,000 00	15,000 00	-	-	-
Chicopee Bonds,	-	4,000 00	4,000 00	-	-	-
Central Falls, R. I., Bonds,	-	10,000 00	10,000 00	-	-	-
Gloucester Bond,	-	18,000 00	18,000 00	-	-	-
Amounts carried forward,	$811,961 73	$88,766 27	$1,795,596 54	$582,880 00	-	$1,935,912 00

TREASURER *in account with* STATE HIGHWAY LOAN SINKING FUND — *Concluded.*

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward,	$78,492 02		–	$292,220 00		$62,000 00		–	$308,712 02
From Everett Note,	2,000 00		–	–		2,000 00		–	–
Meriden, Ct., Bond,	1,000 00		–	–		1,000 00		–	–
No. Adams Note,	1,200 00		–	–		1,200 00		–	–
Randolph Note,	630 00		–	–		630 00		–	–
Wellesley Note,	15,000 00		–	–		15,000 00		–	–
Westborough Note,	3,000 00		–	–		3,000 00		–	–
Winchendon Bond,	2,000 00		–	–		2,000 00		–	–
Income for 1902,	2,181 75		–	–		–		–	2,181 75
Legislative Grant,	105,640 82		–	–		–		–	105,640 82
Premium on $375,000 Bonds sold,	30,258 50		–	–		–		–	30,258 50
Payments in 1902: —									
For Bridgewater Notes,	–		$10,000 00	10,000 00		–		–	–
Boston Bonds,	–		120,000 00	120,000 00		–		–	–
Fall River Bond,	–		25,000 00	25,000 00		–		–	–
Gloucester Note,	–		15,000 00	15,000 00		–		–	–
Middleton Note,	–		1,000 00	1,000 00		–		–	–
Reading Bond,	–		1,000 00	1,000 00		–		–	–
Stoneham Notes,	–		13,000 00	13,000 00		–		–	–
Wellesley Note,	–		15,000 00	15,000 00		–		–	–
Webster Note,	–		24,000 00	24,000 00		–		–	–
Balance Dec. 31, 1902,	–		17,403 09	–		429,390 00	$446,793 09		–
	$241,403 09		$241,403 09	$516,220 00		$516,220 00	$446,793 09		$446,793 09

Schedule of Securities in State Highway Loan Sinking Fund.

Amesbury Note,	$2,000 00	*Amount brought forward,*	$217,050 00
Belmont Bond,	11,000 00		
Billerica Bond,	1,000 00	Millers Falls Water Supply District Note,	15,000 00
Billerica Note,	1,500 00	North Adams Note,	9,600 00
Boston Bond,	100,000 00	North Attleborough Note,	1,700 00
Cottage City Note,	10,000 00	Quincy Bond,	5,000 00
Everett Note,	8,000 00	Randolph Note,	5,040 00
Fall River Bond,	25,000 00	Reading Bond,	1,000 00
Framingham Note,	5,050 00	Stoneham Bond,	20,000 00
Gloucester Note,	15,000 00	Swansea Bond,	1,000 00
Grafton Bond,	2,000 00	Watertown Bond,	71,000 00
Longmeadow Bond,	18,000 00	Webster Note,	24,000 00
Marshfield Note,	2,500 00	Wellfleet Bond,	10,000 00
Maynard Bond,	13,000 00	Westboro' Note,	2,500 00
Middlesex County Note,	2,000 00	Winchendon Bond,	41,000 00
Middleton Note,	1,000 00	Winthrop Note,	5,500 00
Amount carried forward,	$217,050 00	Total,	$429,390 00

TREASURER *in account with* STATE HOUSE LOANS SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$6,981 57	-	$1,706,830 27	-	-	$1,713,811 84
Receipts in 1902: —						
From Attleborough Note,	15,000 00	-	-	$15,000 00	-	-
Adams Notes,	30,000 00	-	-	30,000 00	-	-
Amesbury Bonds,	21,000 00	-	-	21,000 00	-	-
Braintree Note,	2,000 00	-	-	2,000 00	-	-
Barre, Vt., Bonds,	117,000 00	-	-	117,000 00	-	-
Belfast, Me., Bonds,	20,000 00	-	-	20,000 00	-	-
Bellingham Note,	1,000 00	-	-	1,000 00	-	-
Chester Note,	700 00	-	-	700 00	-	-
Essex Note,	1,000 00	-	-	1,000 00	-	-
Easthampton Note,	1,000 00	-	-	1,000 00	-	-
Framingham Note,	42,000 00	-	-	42,000 00	-	-
Fall River Bonds,	40,000 00	-	-	40,000 00	-	-
Gloucester Notes,	20,700 00	-	-	20,700 00	-	-
Hatfield Note,	1,000 00	-	-	1,000 00	-	-
Leominster Note,	10,000 00	-	-	10,000 00	-	-
Lowell Notes,	15,000 00	-	-	15,000 00	-	-
Lewiston, Me., Notes,	15,000 00	-	-	15,000 00	-	-
Medway Note,	400 00	-	-	400 00	-	-
No. Adams Note,	9,900 00	-	-	9,900 00	-	-
Needham Note,	8,000 00	-	-	8,000 00	-	-
No. Attleborough Note,	3,000 00	-	-	3,000 00	-	-
New Britain, Ct., Bonds,	60,000 00	-	-	60,000 00	-	-
No. Brookfield Note,	1,500 00	-	-	1,500 00	-	-

Quincy Bonds,	2,000 00	–	–	2,000 00	–	–
Rutland Notes,	4,000 00	–	–	4,000 00	–	–
Revere Notes,	82,730 00	–	–	82,730 00	–	–
Russell Note,	1,500 00	–	–	1,500 00	–	–
Reading Note,	10,000 00	–	–	10,000 00	–	–
Saco, Me., Bond,	15,000 00	–	–	15,000 00	–	–
Swampscott Note,	1,000 00	–	–	1,000 00	–	–
Salem Bond,	1,500 00	–	–	1,500 00	–	–
Stoughton Bond,	2,000 00	–	–	2,000 00	–	–
Uxbridge Note,	3,500 00	–	–	3,500 00	–	–
Weston Note,	3,000 00	–	–	3,000 00	–	–
Winthrop Notes,	3,450 00	–	–	3,450 00	–	–
Westbrook, Me., Note,	18,000 00	–	–	18,000 00	–	–
Income for 1902,	92,261 63	–	–	–	–	92,261 63
Legislative Grant,	90,307 36	–	–	–	–	90,307 36
Transfer from State House Construction Loan Fund, Bulfinch Front, under Chap. 176, Acts of 1902,	39,531 17	–	–	–	–	39,531 17
Payments in 1902: —						
For Attleborough Notes,	–	$25,000 00	25,000 00	–	–	–
Adams Notes,	–	12,000 00	12,000 00	–	–	–
Amherst Note,	–	1,000 00	1,000 00	–	–	–
Bernardston Notes,	–	3,766 27	3,766 27	–	–	–
Brockton Bonds,	–	15,000 00	15,000 00	–	–	–
Chicopee Bonds,	–	4,000 00	4,000 00	–	–	–
Central Falls, R. I., Bonds,	–	10,000 00	10,000 00	–	–	–
Gloucester Bond,	–	18,000 00	18,000 00	–	–	–
Amounts carried forward,	$811,961 73	$88,766 27	$1,795,596 54	$582,880 00	–	$1,935,912 00

TREASURER *in account with* STATE HOUSE LOANS SINKING FUND — *Concluded.*

TRANSACTIONS.	Dr. Cash.	Cr. Cash.	Dr. Securities.	Cr. Securities.	Dr. Total Fund.	Cr. Total Fund.
Amount brought forward,	$811,961 73	$88,766 27	$1,795,596 54	$582,880 00	–	$1,935,912 00
For Gloucester Note,	–	50,000 00	50,000 00	–	–	–
Ipswich Bond,	–	2,000 00	2,000 00	–	–	–
Lexington Notes,	–	5,000 00	5,000 00	–	–	–
Lynn Bonds,	–	59,000 00	59,000 00	–	–	–
Lewiston, Me., Note,	–	15,000 00	15,000 00	–	–	–
Needham Note,	–	8,000 00	8,000 00	–	–	–
Newton Bond,	–	7,850 00	7,850 00	–	–	–
No. Attleborough Bond,	–	5,000 00	5,000 00	–	–	–
New Britain, Ct., Bonds,	–	6,000 00	6,000 00	–	–	–
New Bedford Note,	–	50,000 00	50,000 00	–	–	–
Quincy Bonds,	–	22,000 00	22,000 00	–	–	–
Reading Note,	–	10,000 00	10,000 00	–	–	–
State House Construction Bonds,	–	300,000 00	300,000 00	–	–	–
State House Loan Bonds,	–	75,000 00	75,000 00	–	–	–
Stoughton Notes,	–	22,300 00	22,300 00	–	–	–
Stoughton Bonds,	–	2,000 00	2,000 00	–	–	–
Worcester County Note,	–	20,000 00	20,000 00	–	–	–
Woburn Bonds,	–	27,000 00	27,000 00	–	–	–
Westbrook, Me., Note,	–	7,500 00	7,500 00	–	–	–
Balance Dec. 31, 1902,	–	29,545 46	–	1,906,366 54	$1,935,912 00	–
	$811,961 73	$811,961 73	$2,489,246 54	$2,489,246 54	$1,935,912 00	$1,935,912 00

Schedule of Securities in State House Loans Sinking Fund.

Acushnet Note,	$1,000 00
Adams Note,	19,500 00
Attleboro' Note,	10,000 00
Bellingham Note,	12,000 00
Bernardston Note,	3,766 27
Braintree Note,	8,000 00
Brockton Bond,	15,000 00
Cambridge Bond,	14,000 00
Central Falls, R. I., Bond,	10,000 00
Charlton Note,	2,000 00
Cheshire Note,	7,000 00
Chester Note,	5,500 00
Chester Fire District Note,	7,000 00
Chicopee Bond,	4,000 00
Clinton Note,	3,750 00
Essex Note,	7,000 00
Framingham Note,	15,178 61
Gloucester Bond,	18,000 00
Gloucester Note,	120,100 00
Hadley Note,	25,000 00
Hampshire County Note,	15,000 00
Hatfield Note,	1,000 00
Holbrook Note,	3,500 00
Hull Note,	15,000 00
Amount carried forward,	$342,294 88

Amount brought forward,	$342,294 88
Ipswich Bond,	2,000 00
Leicester Water Supply District Bond,	8,000 00
Lenox Note,	12,000 00
Leominster Note,	178,500 00
Lexington Note,	5,000 00
Lowell Note,	70,000 00
Lynn Bond,	59,000 00
Mass. Bond (State House Construction),	300,000 00
Mass. Bond (State House),	75,000 00
Melrose Bond,	45,000 00
Middleton, Ct., Bond,	6,000 00
Natick Bond,	10,000 00
New Bedford Note,	50,000 00
New Britain, Ct., Bond,	6,000 00
Newton Bond,	21,850 00
North Adams Note,	208,716 66
North Attleboro' Note,	22,000 00
North Attleboro' Fire District Bond,	5,000 00
North Brookfield Note,	4,500 00
Quincy Bond,	50,000 00
Salem Bond,	13,500 00
Scituate Note,	8,000 00
Amount carried forward,	$1,502,361 54

SCHEDULE OF SECURITIES IN STATE HOUSE LOANS SINKING FUND — *Concluded.*

Amount brought forward,	$1,502,361 54	*Amount brought forward,*	$1,728,061 54
Somerville Bond,	11,000 00	Walpole Note,	4,000 00
South Hadley Bond,	20,000 00	Westboro' Bond,	5,000 00
South Hadley Note,	2,900 00	Westboro' Note,	5,000 00
Southbridge Bond,	10,000 00	Westbrook, Me., Note,	7,500 00
Springfield Bond,	102,000 00	Westfield Bond,	22,000 00
Stoughton Bond,	17,000 00	Weston Note,	11,000 00
Stoughton Note,	22,300 00	Williamstown Note,	31,000 00
Swampscott Note,	2,000 00	Winchendon Bond,	25,000 00
Swansea Bond,	2,000 00	Winthrop Note,	20,805 00
Taunton Bond,	10,000 00	Woburn Bond,	27,000 00
Uxbridge Note,	10,500 00	Worcester County Note,	20,000 00
Wakefield Bond,	16,000 00		
Amount carried forward,	$1,728,061 54	Total,	$1,906,366 54

MISCELLANEOUS FUNDS.

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS LOAN FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$568,561 28	–	$384,785 64	–	–	$953,346 92
Receipts in 1902: —						
From Acushnet Note,	1,000 00	–	–	$1,000 00	–	–
Gloucester Bonds,	18,000 00	–	–	18,000 00	–	–
Medford Note,	18,000 00	–	–	18,000 00	–	–
New Bedford Note,	50,000 00	–	–	50,000 00	–	–
Quincy Bonds,	9,285 64	–	–	9,285 64	–	–
Walpole Note,	1,000 00	–	–	1,000 00	–	–
Westfield Bond,	2,000 00	–	–	2,000 00	–	–
Worcester County Note,	20,000 00	–	–	20,000 00	–	–
Abolition of Grade Crossings, Congress St. account, amount expended,	300,000 00	–	–	–	–	300,000 00
Abolition of Grade Crossings, Tremont St., Boston, Hyde Park and Dedham Loan Fund transfer, under Chap. 567, Acts of 1902,	400,000 00	–	–	–	–	400,000 00
Ayer,	1,135 72	–	–	–	–	1,135 72
Abington,	1,222 62	–	–	–	–	1,222 62
Attleborough,	222 87	–	–	–	–	222 87
Auburn,	845 22	–	–	–	–	845 22
Arlington,	2,369 01	–	–	–	–	2,369 01
Boston,	111,049 43	–	–	–	–	111,049 43
Bourne,	508 92	–	–	–	–	508 92

Brockton,	12,473 91	-	-	-	-	12,473 91
Blackstone,	1,693 16	-	-	-	-	1,693 16
Chester,	244 92	-	-	-	-	244 92
Chicopee,	5,932 59	-	-	-	-	5,932 59
Easthampton,	210 38	-	-	-	-	210 38
Easton,	1,451 86	-	-	-	-	1,451 86
Fall River,	3,273 24	-	-	-	-	3,273 24
Gardner,	1,834 40	-	-	-	-	1,834 40
Hinsdale,	770 81	-	-	-	-	770 81
Hadley,	442 42	-	-	-	-	442 42
Lowell,	3,436 91	-	-	-	-	3,436 91
Marshfield,	379 13	-	-	-	-	379 13
Middleborough,	4,747 04	-	-	-	-	4,747 04
Natick,	5,147 05	-	-	-	-	5,147 05
Northbridge,	553 66	-	-	-	-	553 66
Norwood,	744 58	-	-	-	-	744 58
Newton,	12,167 67	-	-	-	-	12,167 67
Northampton,	7,091 61	-	-	-	-	7,091 61
Salisbury,	3,628 76	-	-	-	-	3,628 76
Southborough,	4,342 21	-	-	-	-	4,342 21
Scituate,	225 00	-	-	-	-	225 00
Uxbridge,	1,334 20	-	-	-	-	1,334 20
Westborough,	1,387 84	-	-	-	-	1,387 84
Payments in 1902: —						
For Boston Bonds,	-	$215,000 00	215,000 00	-	-	-
Colrain Note,	-	3,000 00	3,000 00	-	-	-
Dartmouth Bonds,	-	30,000 00	30,000 00	-	-	-
Gloucester Bonds,	-	180,000 00	180,000 00	-	-	-
Amounts carried forward,	$1,578,714 06	$428,000 00	$812,785 64	$119,285 64		$1,844,214 06

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS LOAN FUND — *Concluded.*

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward, . .	$1,578,714 06		$428,000 00	$812,785 64		$119,285 64		–	$1,844,214 06
For Hopkinton Bonds, ...		–	20,000 00	20,000 00		–		–	–
Hatfield Bonds, ...		–	30,000 00	30,000 00		–		–	–
Medford Note, ...		–	18,000 00	18,000 00		–		–	–
Melrose Bond, ...		–	24,000 00	24,000 00		–		–	–
Methuen Bond, ...		–	15,000 00	15,000 00		–		–	–
New Bedford Note, . . .		–	100,000 00	100,000 00		–		–	–
New Britain, Ct., Bond, . .		–	25,000 00	25,000 00		–		–	–
No. Adams Notes, ...		–	30,533 33	30,533 33		–		–	–
Natick Bond, ...		–	35,000 00	35,000 00		–		–	–
Stoneham Bond, ...		–	5,000 00	5,000 00		–		–	–
So. Hadley F. D. Notes, . .		–	20,000 00	20,000 00		–		–	–
Taunton Bond, ...		–	9,000 00	9,000 00		–		–	–
Webster Bond, ...		–	10,000 00	10,000 00		–		–	–
Westborough Bond, . . .		–	6,000 00	6,000 00		–		–	–
Boston, ...		–	81,295 34	–		–	$81,295 34		–
Fitchburg, ...		–	42,944 62	–		–	42,944 62		–
Gardner, ...		–	6,420 41	–		–	6,420 41		–
Hinsdale, ...		–	2,414 93	–		–	2,414 93		–
Montague, ...		–	4,904 17	–		–	4,904 17		–
Northampton, ...		–	1,009 03	–		–	1,009 03		–
Palmer, ...		–	406 42	–		–	406 42		–
Southborough, ...		–	1,775 00	–		–	1,775 00		–
Worcester, ...		–	278 24	–		–	278 24		–
Boston & Albany R.R. Co., . .		–	18,298 38	–		–	18,298 38		–

Boston & Lowell R.R. Co.,	-	1,956 88	-	-	1,956 88	-
Boston & Maine R.R.,	-	131,070 20	-	-	131,070 20	-
Central Vermont R.R. Co.,	-	1,049 15	-	-	1,049 15	-
New England R.R. Co.,	-	112,619 60	-	-	112,619 60	-
New York, New Haven & Hartford R.R. Co.,	-	45,117 19	-	-	45,117 19	-
Old Colony R.R. Co.,	-	71,520 81	-	-	71,520 81	-
Sundry persons,	-	621 68	-	-	621 68	-
Balance Dec. 31, 1902,	-	279,478 68	-	1,041,033 33	1,320,512 01	-
	$1,578,714 06	$1,578,714 06	$1,160,318 97	$1,160,318 97	$1,844,214 06	$1,844,214 06

Schedule of Securities in Abolition Grade Crossings Loan Fund.

Acushnet Note,	$1,000 00	*Amount brought forward,*	$767,500 00
Boston Bond,	215,000 00		
Calais, Me., Bond,	8,000 00	New Bedford Note,	100,000 00
Colrain Note,	3,000 00	New Britain, Ct., Bond,	25,000 00
Dartmouth Bond,	30,000 00	North Adams Note,	30,533 33
Gloucester Bonds,	162,000 00	Quincy Bond,	16,000 00
Hatfield Bond,	30,000 00	Reading Bond,	1,000 00
Hopkinton Bond,	20,000 00	So. Hadley F. D. Note,	20,000 00
Marlboro' Bond,	50,000 00	Stoneham Bond,	5,000 00
Massachusetts Bond (State House Loan),	150,000 00	Taunton Bond,	9,000 00
Medford Note,	24,500 00	Walpole Note,	3,000 00
Melrose Bond,	24,000 00	Webster Bond,	10,000 00
Methuen Bond,	15,000 00	Westboro' Bond,	6,000 00
Natick Bond,	35,000 00	Westfield Bond,	48,000 00
Amount carried forward,	$767,500 00	Total,	$1,041,033 33

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS, CONGRESS ST. LOAN FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Receipts in 1902: —						
From Sale of Bonds, ...	$300,000 00	–	–	–	–	$300,000 00
Boston Bonds, ...	200,000 00	–	–	$200,000 00	–	–
New Bedford Note, . . .	100,000 00	–	–	100,000 00	–	–
Payments in 1902: —						
For Boston Bonds, ...	–	$200,000 00	$200,000 00	–	–	–
New Bedford Note, . . .	–	100,000 00	100,000 00	–	–	–
Abolition of Grade Crossings Loan Fund, transfer, ...	–	300,000 00	–	–	$300,000 00	–
	$600,000 00	$600,000 00	$300,000 00	$300,000 00	$300,000 00	$300,000 00

DR. TREASURER *in account with* PREMIUM ON ABOLITION OF GRADE CROSSINGS, CONGRESS ST. LOAN FUND. CR.

To Premium received on $300,000 Bonds sold, .	$24,870 00	By Abolition of Grade Crossings Loan Sinking Fund, ...	$24,870 00

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS, TREMONT ST., BOSTON, HYDE PARK & DEDHAM LOAN FUND.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balance Dec. 31, 1901,	$260,377 25	-	$200,000 00	-	-	$460,377 25
Receipts in 1902: —						
From Boston Bonds,	115,000 00	-	-	$115,000 00	-	-
Colrain Note,	3,000 00	-	-	3,000 00	-	-
Dartmouth Bonds,	30,000 00	-	-	30,000 00	-	-
Hatfield Bond,	30,000 00	-	-	30,000 00	-	-
Hopkinton Bond,	20,000 00	-	-	20,000 00	-	-
Medford Note,	18,000 00	-	-	18,000 00	-	-
Melrose Bond,	24,000 00	-	-	24,000 00	-	-
Methuen Bond,	15,000 00	-	-	15,000 00	-	-
No. Adams Note,	30,533 33	-	-	30,533 33	-	-
Natick Bond,	35,000 00	-	-	35,000 00	-	-
New Britain, Ct., Bond,	25,000 00	-	-	25,000 00	-	-
Portland Note,	100,000 00	-	-	100,000 00	-	-
So. Hadley F. D. Notes,	20,000 00	-	-	20,000 00	-	-
Stoneham Bond,	5,000 00	-	-	5,000 00	-	-
Taunton Bond,	9,000 00	-	-	9,000 00	-	-
Webster Bond,	10,000 00	-	-	10,000 00	-	-
Westborough Bond,	6,000 00	-	-	6,000 00	-	-
Amounts carried forward,	$755,910 58	-	$200,000 00	$495,533 33	-	$460,377 25

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS, TREMONT ST., BOSTON, HYDE PARK & DEDHAM LOAN FUND — *Concluded.*

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Amounts brought forward,	$755,910 58	-	$200,000 00	$495,533 33	-	$460,377 25
From J. H. Benton, Jr., Trustee acct. Tremont Street Crossing,	2,569 97	-	-	-	-	2,569 97
J. H. Benton, Jr., Trustee acct. Dedham,	716 93	-	-	-	-	716 93
J. H. Benton, Jr., Trustee acct. Hyde Park,	2,832 76	-	-	-	-	2,832 76
Boston,	31,852 54	-	-	-	-	31,852 54
Dedham,	2,580 95	-	-	-	-	2,580 95
Hyde Park,	7,182 06	-	-	-	-	7,182 06
Payments in 1902: —						
For Boston Bonds,	-	$115,000 00	115,000 00	-	-	-
Dartmouth Bonds,	-	30,000 00	30,000 00	-	-	-
Hopkinton Note,	-	20,000 00	20,000 00	-	-	-
No. Adams Notes,	-	30,533 33	30,533 33	-	-	-
Portland Notes,	-	100,000 00	100,000 00	-	-	-
Boston,	-	770 99	-	-	$770 99	-
Dedham,	-	215 08	-	-	215 08	-
Hyde Park,	-	849 83	-	-	849 83	-
Abolition of Grade Crossings Loan Fund transfer, under Chap. 507, Acts of 1902,	-	400,000 00	-	-	400,000 00	-

New York, New Haven & Hartford R.R. Co., ...	–	43,650 21	–	–	43,650 21	–
Old Colony R.R. Co., ...	–	2,531 67	–	–	2,531 67	–
Balance Dec. 31, 1902, ...	–	60,094 68	–	–	60,094 68	–
	$803,645 79	$803,645 79	$495,533 33	$495,533 33	$508,112 46	$508,112 46

TREASURER *in account with* ARMORY LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$125,000 00		–		–	–		–	$125,000 00
Receipts in 1902: —									
From Sale of Bonds, ...	308,000 00		–		–	–		–	308,000 00
Payments in 1902: —									
For Armories, Expenses, etc., . .		–	$143,357 16		–	–	$143,357 16		–
Balance Dec. 31, 1902, ...		–	289,642 84		–	–	289,642 84		–
	$433,000 00		$433,000 00		–	–	$433,000 00		$433,000 00

TREASURER *in account with* BAR EXAMINATIONS FEES FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		$135 00	–		–	–		–	$135 00
Receipts in 1902: —									
From Clerks of Courts, . . .		3,915 00	–		–	–		–	3,915 00
Payments in 1902: —									
For Examiners, ...		–	$3,770 00		–	–		$3,770 00	–
Balance Dec. 31, 1902, ...		–	280 00		–	–		280 00	–
		$4,050 00	$4,050 00		–	–		$4,050 00	$4,050 00

TREASURER *in account with* BOARD OF REGISTRATION IN DENTISTRY FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		$1,602 64	-		-	-		-	$1,602 64
Receipts in 1902: —									
From Geo. E. Mitchell, Secy., . .		2,515 00	-		-	-		-	2,515 00
Payments in 1902: —									
For Compensation and Expenses, .		-	$3,747 24		-	-		$3,747 24	-
Transfer to Gen'l Revenue under Chap. 525, Acts of 1902, . .		-	370 40		-	-		370 40	-
		$4,117 64	$4,117 64		-	-		$4,117 64	$4,117 64

TREASURER *in account with* BOARD OF REGISTRATION IN MEDICINE FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$5,330 04		–		–	–		–	$5,330 04
Receipts in 1902: —									
From E. B. Harvey, Secy.,	3,190 00		–		–	–		–	3,190 00
Payments in 1902: —									
For Compensation and Expenses,		–	$3,973 15		–	–	$3,973 15		–
Transfer to the General Revenue, under Chap. 525, Acts of 1902,		–	4,546 89		–	–	4,546 89		–
	$8,520 04		$8,520 04		–	–	$8,520 04		$8,520 04

TREASURER *in account with* BOARD OF REGISTRATION IN PHARMACY FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		$212 16	-		-	-		-	$212 16
Receipts in 1902: —									
From Amos K. Tilden, Secy., . .		1,410 00	-		-	-		-	1,410 00
Payments in 1902: —									
For Compensation and Expenses, .		-	$1,595 59		-	-		$1,595 59	-
Transfer to the General Revenue, under Chap. 525, Acts of 1902, .		-	26 57		-	-		26 57	-
		$1,622 16	$1,622 16		-	-		$1,622 16	$1,622 16

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$87,060 01		–	$514,596 38		–		–	$601,656 39
Receipts in 1902:—									
From Abington Note,	1,000 00		–		–	$1,000 00		–	–
Boston Bonds,	200,000 00		–		–	200,000 00		–	–
Gloucester Note,	400 00		–		–	400 00		–	–
Natick Note,	10,000 00		–		–	10,000 00		–	–
Newbury Note,	1,000 00		–		–	1,000 00		–	–
Rockland Note,	2,000 00		–		–	2,000 00		–	–
Rutland Note,	500 00		–		–	500 00		–	–
Stoughton Notes,	18,000 00		–		–	18,000 00		–	–
Swampscott Note,	4,000 00		–		–	4,000 00		–	–
West Newbury Note,	800 00		–		–	800 00		–	–
Commonwealth of Mass. Notes,	604,209 91		–		–	604,209 91		–	–
P. H. Butler Note,	4,725 00		–		–	4,725 00		–	–
Geo. C. Corcoran Note,	3,150 00		–		–	3,150 00		–	–
James R Carter *et al.* Note,	195,521 38		–		–	195,521 88		–	–
Curran & Burton,	7,000 00		–		–	–		–	7,000 00
P. Galvin,	120 00		–		–	–		–	120 00
F. J. Hannon,	300 00		–		–	–		–	300 00
John G. Hall & Co.,	300 00		–		–	–		–	300 00
Hanson & Parker,	4,000 00		–		–	–		–	4,000 00
Jas. A. Kelley,	25 00		–		–	–		–	25 00
Thos. W. Lawson,	44 00		–		–	–		–	44 00
Peter McConarty,	120 00		–		–	–		–	120 00
Metropolitan Coal Co.,	3,400 00		–		–	–		–	3,400 00

New England R.R. Co.,	10 00	-	-	-	-	10 00
Old Colony R.R. Co.,	1,000,000 00	-	-	-	-	1,000,000 00
Est. P. O'Riordan,	75 00	-	-	-	-	75 00
J. N. Smith & Co.,	120 00	-	-	-	-	120 00
Use of Dock,	5,425 26	-	-	-	-	5,425 26
Payments in 1902: —						
For Boston Bonds,	-	$400,000 00	400,000 00	-	-	-
Barre, Vt., Bonds,	-	25,000 00	25,000 00	-	-	-
Belfast, Me., Bond,	-	20,000 00	20,000 00	-	-	-
Dedham Notes,	-	78,000 00	78,000 00	-	-	-
Fall River Bonds,	-	190,000 00	190,000 00	-	-	-
Gloucester Bonds,	-	143,000 00	143,000 00	-	-	-
Natick Note,	-	10,000 00	10,000 00	-	-	-
New Britain, Ct., Bonds,	-	130,000 00	130,000 00	-	-	-
New London, Ct., Bonds,	-	2,000 00	2,000 00	-	-	-
Revere Bonds,	-	98,000 00	98,000 00	-	-	-
Swampscott Bond,	-	124,000 00	124,000 00	-	-	-
Swampscott Note,	-	20,000 00	20,000 00	-	-	-
Stoneham Bond,	-	5,000 00	5,000 00	-	-	-
Commonwealth of Mass. Notes,	-	604,209 91	604,209 91	-	-	-
Income,	-	24,181 01	-	-	$24,181 01	-
Thos. W. Bailey,	-	85 00	-	-	85 00	-
C. S. Bryer,	-	156 00	-	-	156 00	-
Boston Daily Advertiser,	-	13 88	-	-	13 88	-
Boston Herald Co.,	-	5 76	-	-	5 76	-
Boston Globe Newspaper Co.,	-	17 51	-	-	17 51	-
Boston (Water Dept.),	-	5 00	-	-	5 00	-
C. L. Berger & Sons,	-	4 90	-	-	4 90	-
Amounts carried forward,	$2,153,305 56	$1,873,678 97	$2,363,806 29	$1,045,306 29	$24,469 06	$1,622,595 65

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND — *Concluded.*

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Amounts brought forward, . .	$2,153,305 56	$1,873,678 97	$2,363,806 29	$1,045,306 29	$24,469 06	$1,622,595 65
For John Binney & Sons, ...	–	18 05	–	–	18 05	–
John A. Brander, ...	–	156 00	–	–	156 00	–
F. A. Buhlert, ...	–	66 00	–	–	66 00	–
G. H. Breyman & Bros., . .	–	18,115 03	–	–	18,115 03	–
Wm. Barrett, ...	–	33 50	–	–	33 50	–
G. T. Barrett, ...	–	62 00	–	–	62 00	–
I. G. Calderwood, ...	–	1,351 59	–	–	1,351 59	–
P. J. Curley, ...	–	9 30	–	–	9 30	–
T. Cavanagh, ...	–	29 30	–	–	29 30	–
J. F. Capelle, ...	–	192 50	–	–	192 50	–
Herbert F. Crosby, ...	–	470 00	–	–	470 00	–
T. T. Campbell, Admr., . . .	–	80 00	–	–	80 00	–
James Doherty, ...	–	13 20	–	–	13 20	–
P. Dooley, ...	–	264 50	–	–	264 50	–
J. H. Elliott, ...	–	1,380 60	–	–	1,380 60	–
L. B. Ellis, ...	–	235 00	–	–	235 00	–
David Elwell, ...	–	84 00	–	–	84 00	–
Frost & Adams Co., ...	–	1 80	–	–	1 80	–
P. Galvin, ...	–	13 30	–	–	13 30	–
Martin Green, ...	–	626 00	–	–	626 00	–
F. W. Hodgdon, ...	–	82 45	–	–	82 45	–
F. J. Hannon, ...	–	1,378 90	–	–	1,378 90	–
Geo. Hayes & Co., ...	–	6,687 80	–	–	6,687 80	–
Nelson A. Hallett, ...	–	5 00	–	–	5 00	–

H. E. Holmes,	-	141 00	-	-	141 00	-
Journal Newspaper Co.,	-	30 60	-	-	30 60	-
J. S. Packard Dredging Co.,	-	8,829 44	-	-	8,829 44	-
Jones & Meehan,	-	2,267 19	-	-	2,267 19	-
Stephen L. King,	-	626 00	-	-	626 00	-
Wm. J. Lawler,	-	20,707 03	-	-	20,707 03	-
Metropolitan Coal Co.,	-	13 00	-	-	13 00	-
Wm. V. McMennen,	-	198 00	-	-	198 00	-
Jos. J. McKay,	-	7 20	-	-	7 20	-
Mack Bros.,	-	9 00	-	-	9 00	-
Wm. L. Miller,	-	40 00	-	-	40 00	-
B. L. Makepeace,	-	8 99	-	-	8 99	-
New Eng. Tel. & Tel. Co.,	-	90 25	-	-	90 25	-
New England Dredging Co. and Eastern Dredging Co.,	-	30,186 43	-	-	30,186 43	-
John O'Gara,	-	211 60	-	-	211 60	-
Est. of P. O'Riordan,	-	1,196 70	-	-	1,196 70	-
Chas. F. Powers,	-	78 45	-	-	78 45	-
Benj. P. Richardson,	-	1,425 00	-	-	1,425 00	-
Republic Publishing Co.,	-	7 35	-	-	7 35	-
J. J. Sullivan,	-	8 90	-	-	8 90	-
A. M. Stetson Co.,	-	19 88	-	-	19 88	-
John J. Shea,	-	246 00	-	-	246 00	-
Sterling Rubber Co.,	-	26 10	-	-	26 10	-
E. F. Sawyer,	-	170 00	-	-	170 00	-
Jas. S. Sweeney,	-	20 00	-	-	20 00	-
S. A. Warren,	-	818 55	-	-	818 55	-
Wright & Potter Printing Co.,	-	80 80	-	-	80 80	-
Balance Dec. 31, 1902,	-	180,807 31	-	1,318,500 00	1,499,307 31	-
	$2,153,305 56	$2,153,305 56	$2,363,806 29	$2,363,806 29	$1,622,595 65	$1,622,595 65

Schedule of Securities in Commonwealth's Flats Improvement Fund.

Abington Note,	$1,000 00	*Amount brought forward,*	$909,000 00
Barre, Vt., Bond,	25,000 00		
Belfast, Me , Bond,	20,000 00	New London, Ct., Bond,	2,000 00
Boston Bond,	200,000 00	North Adams Note,	11,000 00
Brown & Wales Note,	18,550 00	North Reading Note,	2,500 00
Corcoran, Geo. C., Note,	9,450 00	Revere Bond,	98,000 00
Dedham Note,	78,000 00	Rockland Note,	8,000 00
Fall River Bond,	190,000 00	Rutland Note,	22,000 00
Framingham Note,	7,000 00	Somersworth, N. H , Bond,	100,000 00
Gloucester Bond,	143,000 00	South Hadley F. D. Note,	5,000 00
Gloucester Note,	2,000 00	Stoneham Bond,	5,000 00
Hudson Note,	5,000 00	Swampscott Bond,	124,000 00
Middlesex County Note,	80,000 00	Swampscott Note,	32,000 00
New Britain, Ct., Bond,	130,000 00		
Amount carried forward,	$909 000 00	Total,	$1,318,500 00

TREASURER *in account with* COUNTY TEACHERS ASSOCIATION FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Income Mass. School Fund, .		$400 00	–		–	–		–	$400 00
Payments in 1902: —									
For Expenses, ...		–	$400 00		–	–		$400 00	–
		$400 00	$400 00		–	–		$400 00	$400 00

TREASURER *in account with* HARBOR IMPROVEMENT LOAN FUND.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balance Dec. 31, 1901,	$90,391 86	–	$32,000 00	–	–	$122,391 86
Receipts in 1902:—						
From Weston Note,	4,000 00	–	–	$4,000 00	–	–
Payments in 1902:—						
For Hull Bonds,	–	$2,202 00	2,202 00	–	–	–
Quincy Bonds,	–	60,000 00	60,000 00	–	–	–
Expenses,	–	14,311 42	–	–	$14,311 42	–
Balance Dec. 31, 1902,	–	17,878 44	–	90,202 00	108,080 44	–
	$94,391 86	$94,391 86	$94,202 00	$94,202 00	$122,391 86	$122,391 86

SCHEDULE OF SECURITIES IN HARBOR IMPROVEMENT LOAN FUND.

Hull Bond,	$2,202 00	*Amount brought forward,*	$62,202 00
Quincy Bond,	60,000 00	Weston Note,	28,000 00
Amount carried forward,	$62,202 00	Total,	$90,202 00

TREASURER *in account with* IMPROVING SOUTH BAY IN THE CITY OF BOSTON FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$39,390 36		–		–	–		–	$39,390 36
Receipts in 1902: —									
From Roxbury Central Wharf Co.,	8,000 00		–		–	–		–	8,000 00
South Bay Wharf & Terminal Co.,	12,000 00		–		–	–		–	12,000 00
Payments in 1902: —									
For C. S. Bryer,		–	$156 00		–	–		$156 00	–
John C. Cobb,		–	27,102 95		–	–		27,102 95	–
Jas. F. Kleh,		–	294 00		–	–		294 00	–
Roxbury Central Wharf Co.,		–	2,500 00		–	–		2,500 00	–
S. A. Warren,		–	94 80		–	–		94 80	–
Balance Dec. 31, 1902,		–	29,242 61		–	–		29,242 61	–
	$59,390 36		$59,390 36		–	–		$59,390 36	$59,390 36

TREASURER *in account with* MASS. HOSPITAL FOR CONSUMPTIVES LOAN FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...	$86,381 77		–		–	–		–	$86,381 77
Receipts in 1902: —									
No transactions.									
Payments in 1902: —									
For Expenses, etc., ...		–	$80,239 10		–	–	$80,239 10		–
Balance Dec. 31, 1902, ...		–	6,142 67		–	–	6,142 67		–
	$86,381 77		$86,381 77		–	–	$86,381 77		$86,381 77

TREASURER *in account with* MASS. HOSPITAL FOR EPILEPTICS LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$19,965 47		–		–	–		–	$19,965 47
Receipts in 1902: —									
From Sale of Bonds, ...	39,000 00		–		–	–		–	39,000 00
Payments in 1902: —									
For Mass. Hospital for Epileptics, .		–	$28,986 06		–	–	$28,986 06		–
Balance Dec. 31, 1902, ...		–	29,979 41		–	–	29,979 41		–
	$58,965 47		$58,965 47		–	–	$58,965 47		$58,965 47

DR. TREASURER *in account with* PREMIUM ON MASS. HOSPITAL FOR EPILEPTICS LOAN. CR.

To Premium on $39,000 Bonds, ...	$3,233 10	By Prison and Hospital Loan Sinking Fund, .	$3,233 10

TREASURER *in account with* MASS. WAR LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		$423 89	–		–	–		–	$423 89
Receipts in 1902: —									
From Sale of Bonds, ...		5,000 00	–		–	–		–	5,000 00
Payments in 1902: —									
For Pay of Soldiers and Sailors, . .		–	$5,031 25		–	–		$5,031 25	–
Balance Dec. 31, 1902, ...		–	392 64		–	–		392 64	–
		$5,423 89	$5,423 89		–	–		$5,423 89	$5,423 89

DR. TREASURER *in account with* PREMIUM ON MASS. WAR LOAN. CR.

To Premium on $5,000 Bond, ...	$12 50	By Mass. War Loan Sinking Fund, . . .	$12 50

TREASURER *in account with* MASSACHUSETTS TEACHERS ASSOCIATION FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Income Mass. School Fund, .	$300 00		-		-	-		-	$300 00
Payments in 1902: —									
For Expenses, ...		-	$300 00		-	-	$300 00		-
	$300 00		$300 00		-	-	$300 00		$300 00

TREASURER *in account with* MEDFIELD INSANE ASYLUM LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$49,550 33		-		-	-		-	$49,550 33
Receipts in 1902: —									
From Sale of Bonds, ...	99,300 00		-		-	-		-	99,300 00
Payments in 1902: —									
For Expenses, ...		-	$44,843 83		-	-	$44,843 83		-
Balance Dec. 31, 1902, ...		-	104,006 50		-	-	104,006 50		-
	$148,850 33		$148,850 33		-	-	$148,850 33		$148,850 33

DR. TREASURER *in account with* PREMIUM ON MEDFIELD INSANE ASYLUM LOAN. CR.

To Premium on $99,300 Bonds ($300 at par),	$8,207 10	By Medfield Insane Asylum Loan Sinking Fund,	$8,207 10

TREASURER *in account with* METROPOLITAN PARKS LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$564,745 81		–	$79,001 81		–		–	$643,747 62
Receipts in 1902: —									
From Barre, Vt., Bonds,	10,000 00		–		–	$10,000 00		–	–
Colrain Note,	1,000 00		–		–	1,000 00		–	–
Pittsfield Bond,	6,000 00		–		–	6,000 00		–	–
Quincy Bonds,	34,000 00		–		–	34,000 00		–	–
Russell Notes,	5,000 00		–		–	5,000 00		–	–
Weymouth Note,	7,500 00		–		–	7,500 00		–	–
Winthrop Note,	15,501 81		–		–	15,501 81		–	–
Payments in 1902: —									
For Transfer of proceeds of Bonds sold in 1901 to Met. Parks Loan Fund, Nantasket,		–	$50,000 00		–	–	$50,000 00		–
Expenses,		–	285,280 00		–	–	285,280 00		–
Balance Dec. 31, 1902,		–	308,467 62		–	–	308,467 62		–
	$643,747 62		$643,747 62	$79,001 81		$79,001 81	$643,747 62		$643,747 62

TREASURER *in account with* METROPOLITAN PARKS LOAN FUND SERIES TWO.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$19,956 59		–	$172,223 63		–		–	$192,180 22
Receipts in 1902: —									
From Brookfield Note,	8,000 00		–		–	$8,000 00		–	–
Holbrook Note,	2,500 00		–		–	2,500 00		–	–
Lowell Note,	30,000 00		–		–	30,000 00		–	–
Leominster Notes,	26,000 00		–		–	26,000 00		–	–
No. Brookfield Note,	12,000 00		–		–	12,000 00		–	–
Portland Note,	150,000 00		–		–	150,000 00		–	–
Revere Notes,	44,000 00		–		–	44,000 00		–	–
Rutland Notes,	13,500 00		–		–	13,500 00		–	–
Saugus Notes,	10,000 00		–		–	10,000 00		–	–
Williamstown Notes,	24,000 00		–		–	24,000 00		–	–
Warren Note,	2,223 63		–		–	2,223 63		–	–
Sale of Met. Parks, Series Two, Bonds,	450,000 00		–		–	–		–	450,000 00
Payments in 1902: —									
For Portland Note,		–	$150,000 00	150,000 00		–		–	–
Expenses,		–	373,209 62		–	–	$373,209 62		–
Balance Dec. 31, 1902,		–	268,970 60		–	–	268,970 60		–
	$792,180 22		$792,180 22	$322,223 63		$322,223 63	$642,180 22		$642,180 22

DR. TREASURER *in account with* PREMIUM ON METROPOLITAN PARKS SERIES TWO LOAN. CR.

To Premium on $450,000 Bonds, ...	$37,305 00	By Interest on Metropolitan Parks Loan, .	$37,305 00

TREASURER *in account with* METROPOLITAN PARKS LOAN NANTASKET.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$29,461 38		–	$1,875 00		–		–	$31,336 38
Receipts in 1902: —									
From Transfer from Met. Parks Loan Fund of Bonds sold in 1901, .	50,000 00		–		–	–		–	50,000 00
Gloucester Bonds, ...	1,875 00		–		–	$1,875 00		–	–
Payments in 1902: —									
For Expenses, ...		–	$74,866 66		–	–		$74,866 66	–
Balance Dec. 31, 1902, ...		–	6,469 72		–	–		6,469 72	–
	$81,336 38		$81,336 38	$1,875 00		$1,875 00	$81,336 38		$81,336 38

TREASURER *in account with* METROPOLITAN PARKS EXPENSE FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$35,259	63	–		–	–		–	$35,259 63
Receipts in 1902: —									
From John Woodbury, Secy.,									
Acct. Blue Hill Reservation,	1,683	85	–		–	–		–	1,683 85
" Blue Hill Parkway,	55	00	–		–	–		–	55 00
" Beaver Brook Reservation,	161	75	–		–	–		–	161 75
" Charles River Reservation,	5,155	94	–		–	–		–	5,155 94
" Charles River Speedway,	28	00	–		–	–		–	28 00
Fines for violation of Park Laws,	110	00	–		–	–		–	110 00
Acct. Furnace Brook Reservation,	5	00	–		–	–		–	5 00
" Hemlock Gorge Reservation,	136	12	–		–	–		–	136 12
" Middlesex Fells Reservation,	3,330	48	–		–	–		–	3,330 48
" Mystic River Reservation,	974	00	–		–	–		–	974 00
" Nantasket Beach Reservation,	14,926	95	–		–	–		–	14,926 95
" Nantasket Beach Bath House,	4,987	35	–		–	–		–	4,987 35
" Neponset River Reservation,	544	01	–		–	–		–	544 01
" Neponset River Parkway,	166	00	–		–	–		–	166 00
" Revere Beach Reservation,	3,359	12	–		–	–		–	3,359 12
" Revere Beach Parkway,	22,438	37	–		–	–		–	22,438 37
" Revere Beach Bath House,	21,943	80	–		–	–		–	21,943 80
" Stony Brook Reservation,	426	50	–		–	–		–	426 50
" Sundry items,	508	00	–		–	–		–	508 00
Amounts carried forward,	$116,199	87	–		–	–		–	$116,199 87

TREASURER *in account with* METROPOLITAN PARKS EXPENSE FUND — *Concluded.*

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward, . .	$116,199 87	–	–	–	–	$116,199 87
Payments in 1902: —						
For Expenses, ...	–	$81,583 55	–	–	$81,583 55	–
Balance Dec. 31, 1902, ...	–	34,616 32	–	–	34,616 32	–
	$116,199 87	$116,199 87	–	–	$116,199 87	$116,199 87

TREASURER *in account with* METROPOLITAN PARKS TRUST FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$1,500 94	–	–	–	–	$1,500 94
Receipts in 1902: —						
From Income, ...	19 49	–	–	–	–	19 49
Payments in 1902: —						
For Expenses, ...	–	$882 30	–	–	$882 30	–
Balance Dec. 31, 1902, ...	–	638 13	–	–	638 13	–
	$1,520 43	$1,520 43	–	–	$1,520 43	$1,520 43

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN FUND.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Balance Dec. 31, 1901,	$56,566 97	–	–	–	–	$56,566 97
Receipts in 1902: —						
From Sale of Real Estate,	938 40	–	–	–	–	938 40
Payments in 1902: —						
For Expenses,	–	$56,982 43	–	–	$56,982 43	–
Balance Dec. 31, 1902,	–	522 94	–	–	522 94	–
	$57,505 37	$57,505 37	–	–	$57,505 37	$57,505 37

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN FUND NEPONSET RIVER VALLEY.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Balance Dec. 31, 1901,	$34,059 34	–	–	–	–	$34,059 34
Receipts in 1902: —						
No transactions.						
Payments in 1902: —						
For Expenses,	–	$27,364 82	–	–	$27,364 82	–
Balance Dec. 31, 1902,	–	6,694 52	–	–	6,694 52	–
	$34,059 34	$34,059 34	–	–	$34,059 34	$34,059 34

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN FUND HIGH LEVEL.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$177,074	36	–	$1,104,209	91	–		–	$1,281,284 27
Receipts in 1902: —									
From Boston Bonds,	200,000	00	–		–	$200,000 00		–	–
Commonwealth of Mass. Notes,	1,104,209	91	–		–	1,104,209 91		–	–
Sale of Met. Sewerage Bonds,	864,000	00	–		–	–		–	864,000 00
A. F. Bridgman, Auditor,	1,020	71	–		–	–		–	1,020 71
Payments in 1902: —									
For Boston Bonds,		–	$200,000 00	200,000	00	–		–	–
Expenses,		–	2,081,937 26		–	–	$2,081,937	26	–
Balance Dec. 31, 1902,		–	64,367 72		–	–	64,367	72	–
	$2,346,304	98	$2,346,304 98	$1,304,209	91	$1,304,209 91	$2,146,304	98	$2,146,304 98

DR. TREASURER *in account with* PREMIUM ON METROPOLITAN SEWERAGE LOAN. CR.

To Premium on $864,000 Bonds,	$62,654 25	By Interest on Metropolitan Sewerage Loan,	$62,654 25

TREASURER *in account with* METROPOLITAN WATER LOAN FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$440,151 31	-	$1,185,910 00	-	-	$1,626,061 31
Receipts in 1902: —						
From Adams Notes,	30,000 00	-	-	$30,000 00	-	-
Adams Bonds,	25,000 00	-	-	25,000 00	-	-
Auburn, Me., Bonds,	2,500 00	-	-	2,500 00	-	-
Avon Bonds,	6,500 00	-	-	6,500 00	-	-
Athol Notes,	8,850 00	-	-	8,850 00	-	-
Boston & Albany R.R. Bonds,	580,000 00	-	-	580,000 00	-	-
Barre, Vt., Bonds,	38,000 00	-	-	38,000 00	-	-
Bourne Bonds,	6,400 00	-	-	6,400 00	-	-
Bradford Bond,	50,000 00	-	-	50,000 00	-	-
Brockton Note,	100,000 00	-	-	100,000 00	-	-
Brockton Bonds,	194,400 00	-	-	194,400 00	-	-
Belfast, Me., Bond,	20,000 00	-	-	20,000 00	-	-
Boston Bonds,	300,000 00	-	-	300,000 00	-	-
Charlton Note,	10,600 00	-	-	10,600 00	-	-
Canton Bonds,	3,000 00	-	-	3,000 00	-	-
Chelsea Bonds,	1,000 00	-	-	1,000 00	-	-
Central Falls, R. I., Bonds,	16,000 00	-	-	16,000 00	-	-
Chicopee Bonds,	1,500 00	-	-	1,500 00	-	-
Commonwealth of Mass. Note,	1,000,000 00	-	-	1,000,000 00	-	-
Douglas Note,	1,000 00	-	-	1,000 00	-	-
Amounts carried forward,	$2,834,901 31	-	$1,185,910 00	$2,394,750 00	-	$1,626,061 31

TREASURER *in account with* METROPOLITAN WATER LOAN FUND — *Continued.*

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$2,834,901	31	-	$1,185,910	00	$2,394,750 00		-	$1,626,061 31
From Douglas Bonds, ...	11,000	00	-		-	11,000 00		-	-
Dover, N. H., Bond, ...	5,000	00	-		-	5,000 00		-	-
Danvers Bond, ...	18,750	00	-		-	18,750 00		-	-
Deerfield Notes, ...	9,000	00	-		-	9,000 00		-	-
Everett Bonds, ...	26,000	00	-		-	26,000 00		-	-
Easthampton Note, ...	5,000	00	-		-	5,000 00		-	-
Framingham Note, ...	9,000	00	-		-	9,000 00		-	-
Fall River Bonds, ...	195,000	00	-		-	195,000 00		-	-
Falmouth Bonds, ...	105,000	00	-		-	105,000 00		-	-
Foxborough Notes, ...	2,500	00	-		-	2,500 00		-	-
Gt. Barrington Note, ...	5,000	00	-		-	5,000 00		-	-
Gloucester Bond, ...	60,000	00	-		-	60,000 00		-	-
Hull Note, ...	5,900	00	-		-	5,900 00		-	-
Hull Bonds, ...	9,000	00	-		-	9,000 00		-	-
Leicester W. S. D. Note, . .	7,000	00	-		-	7,000 00		-	-
Lowell Notes, ...	25,000	00	-		-	25,000 00		-	-
Lynn Bonds, ...	3,000	00	-		-	3,000 00		-	-
Leicester Bonds, ...	500	00	-		-	500 00		-	-
Marblehead Bonds, ...	4,500	00	-		-	4,500 00		-	-
Millers Falls W. S. D. Note, .	5,000	00	-		-	5,000 00		-	-
Middleborough Bond, . .	500	00	-		-	500 00		-	-
Manchester, N. H., Bond, . .	4,000	00	-		-	4,000 00		-	-
Marlborough Bond, ...	2,000	00	-		-	2,000 00		-	-
Middleborough Bond, . .	500	00	-		-	500 00		-	-

No Attleborough Bond,	5,000 00	-	-	5,000 00	-	-
No. Attleborough Notes,	28,710 00	-	-	28,710 00	-	-
Needham Bonds,	36,500 00	-	-	36,500 00	-	-
New Britain, Ct., Bonds,	74,000 00	-	-	74,000 00	-	-
New Bedford Note,	100,000 00	-	-	100,000 00	-	-
New London, Ct., Bonds,	2,000 00	-	-	2,000 00	-	-
Northampton Bonds,	46,000 00	-	-	46,000 00	-	-
Palmer Bonds,	20,800 00	-	-	20,800 00	-	-
Quincy Bonds,	53,000 00	-	-	53,000 00	-	-
Revere Bonds,	200,000 00	-	-	200,000 00	-	-
Reading Bonds,	5,000 00	-	-	5,000 00	-	-
Rockport Bonds,	23,000 00	-	-	23,000 00	-	-
Salem Bonds,	13,000 00	-	-	13,000 00	-	-
Saco, Me., Bonds,	15,000 00	-	-	15,000 00	-	-
Stoneham Bonds,	10,000 00	-	-	10,000 00	-	-
Somerville Bonds,	22,000 00	-	-	22,000 00	-	-
Sale of Met. Water Loan Bonds,	3,500,000 00	-	-	-	-	3,500,000 00
Sale of Real Estate, Buildings and Supplies,	28,093 86	-	-	-	-	28,093 86
Payments in 1902: —						
For Adams Notes,	-	$30,000 00	30,000 00	-	-	-
Brockton Note,	-	100,000 00	100,000 00	-	-	-
Brockton Bonds,	-	105,000 00	105,000 00	-	-	-
Boston Bonds,	-	435,000 00	435,000 00	-	-	-
Barre, Vt., Bonds,	-	117,000 00	117,000 00	-	-	-
Belfast, Me., Bonds,	-	20,000 00	20,000 00	-	-	-
Commonwealth of Mass. Note,	-	1,000,000 00	1,000,000 00	-	-	-
Easthampton Note,	-	5,000 00	5,000 00	-	-	-
Amounts carried forward,	$7,535,155 17	$1,812,000 00	$2,997,910 00	$3,566,910 00	-	$5,154,155 17

TREASURER *in account with* METROPOLITAN WATER LOAN FUND — *Concluded.*

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$7,535,155 17		$1,812,000 00	$2,997,910 00		$3,556,910 00		–	$5,154,155 17
For Fall River Bonds, ...		–	375,000 00	375,000 00		–		–	–
Falmouth Bonds, ...		–	150,000 00	150,000 00		–		–	–
Foxborough Bonds, . . .		–	2,000 00	2,000 00		–		–	–
Gloucester Bonds, ...		–	60,000 00	60,000 00		–		–	–
Gloucester Notes, ...		–	81,000 00	81,000 00		–		–	–
Gt. Barrington Note, . . .		–	5,000 00	5,000 00		–		–	–
Holyoke Bonds, ...		–	91,000 00	91,000 00		–		–	–
Miller's Falls W. S. D. Note, .		–	5,000 00	5,000 00		–		–	–
Northampton Bonds, . . .		–	46,000 00	46,000 00		–		–	–
New Britain, Ct., Bonds, . .		–	60,000 00	60,000 00		–		–	–
New Bedford Note, . . .		–	100,000 00	100,000 00		–		–	–
Pawtucket, R. I., Bonds, . .		–	262,000 00	262,000 00		–		–	–
Portland, Me., Bonds, . . .		–	11,000 00	11,000 00		–		–	–
Revere Bonds, ...		–	200,000 00	200,000 00		–		–	–
Stoneham Bonds, ...		–	61,000 00	61,000 00		–		–	–
Scituate Note, ...		–	10,000 00	10,000 00		–		–	–
Saco, Me., Bond, ...		–	15,000 00	15,000 00		–		–	–
Westbrook, Me., Bond, . . .		–	18,000 00	18,000 00		–		–	–
Commissioners, Expenses and Salaries, ...		–	3,599,712 10	–		–	$3,599,712 10		–
Balance Dec. 31, 1902, ...		–	571,443 07	–		983,000 00	1,554,443 07		–
	$7,535,155 17		$7,535,155 17	$4,549,910 00		$4,549,910 00	$5,154,155 17		$5,154,155 17

Schedule of Securities in Metropolitan Water Loan Fund.

Barre, Vt., Bond,	$92,000 00	*Amount brought forward,*	$631,000 00
Boston Bond,	135,000 00		
Fall River Bond,	185,000 00	Pawtucket, R. I., Bond,	262,000 00
Falmouth Bond,	45,000 00	Portland, Me., Bond,	11,000 00
Foxboro Bond,	2,000 00	Scituate Note,	10,000 00
Gloucester Note,	81,000 00	Stoneham Bond,	51,000 00
Holyoke Bond,	91,000 00	Westbrook, Me., Bond,	18,000 00
Amount carried forward,	$631,000 00	Total,	$983,000 00

Dr. Treasurer *in account with* Premium on Metropolitan Water Loan. Cr.

To Premium on $3,500,000 Bonds,	$319,550 00	By Metropolitan Water Loan Sinking Fund,	$319,550 00

TREASURER *in account with* METROPOLITAN WATER MAINTENANCE FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$8,987 94		–		–	–		–	$8,987 94
Receipts in 1902: —									
From Arlington,	1,925 20		–		–	–		–	1,925 20
Boston,	264,541 84		–		–	–		–	264,541 84
Belmont,	970 27		–		–	–		–	970 27
Chelsea,	6,681 28		–		–	–		–	6,681 28
Everett,	4,968 93		–		–	–		–	4,968 93
Hyde Park,	454 24		–		–	–		–	454 24
Melrose,	2,997 12		–		–	–		–	2,997 12
Medford,	4,154 62		–		–	–		–	4,154 62
Malden,	6,924 93		–		–	–		–	6,924 93
Newton,	1,556 95		–		–	–		–	1,556 95
Nahant,	559 52		–		–	–		–	559 52
Quincy,	5,061 82		–		–	–		–	5,061 82
Revere,	2,290 24		–		–	–		–	2,290 24
Stoneham,	1,280 28		–		–	–		–	1,280 28
Somerville,	12,955 64		–		–	–		–	12,955 64
Watertown,	2,255 38		–		–	–		–	2,255 38
Winthrop,	1,433 80		–		–	–		–	1,433 80
Payments in 1902: —									
For Expenses,		–	$307,494 04		–	–	$307,494 04		–
Balance Dec. 31, 1902,		–	22,505 96		–	–	22,505 96		–
	$330,000 00		$330,000 00		–	–	$330,000 00		$330,000 00

TREASURER *in account with* PRISONS AND HOSPITALS LOAN FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$261,457 75		-		-	-		-	$261,457 75
Receipts in 1902: —									
From Sale of Prison and Hospital Bonds,	556,800 00		-		-	-		-	556,800 00
Beverly Note,	20,000 00		-		-	$20,000 00		-	-
Concord, N. H., Note,	15,000 00		-		-	15,000 00		-	-
Fitchburg Note,	15,000 00		-		-	15,000 00		-	-
Manchester Note,	15,000 00		-		-	15,000 00		-	-
Melrose Note,	15,000 00		-		-	15,000 00		-	-
Milton Note,	10,000 00		-		-	10,000 00		-	-
Payments in 1902: —									
For Beverly Note,		-	$20,000 00	$20,000 00		-		-	-
Concord, N. H., Note,		-	15,000 00	15,000 00		-		-	-
Essex County Bonds,		-	163,000 00	163,000 00		-		-	-
Essex County Notes,		-	100,000 00	100,000 00		-		-	-
Fitchburg Note,		-	15,000 00	15,000 00		-		-	-
Melrose Note,		-	15,000 00	15,000 00		-		-	-
Milton Note,		-	10,000 00	10,000 00		-		-	-
Manchester Note,		-	15,000 00	15,000 00		-		-	-
Rockland Note,		-	5,000 00	5,000 00		-		-	-
Expenses,		-	294,442 13		-	-	$294,442 13		-
Balance Dec. 31, 1902,		-	255,815 62		-	268,000 00	523,815 62		-
	$908,257 75		$908,257 75	$358,000 00		$358,000 00	$818,257 75		$818,257 75

Schedule of Securities in Prison & Hospital Loan Fund.

Essex County Bond,	$263,000 00	*Amount brought forward,*	$263,000 00
Amount carried forward,	$263,000 00	Rockland Note,	5,000 00
		Total,	$268,000 00

Dr. Treasurer *in account with* Premium on Prisons & Hospitals Loan. Cr.

To Premium on $556,800 Bonds ($800 sold at par),	$46,092 40	By Prison and Hospital Loan Sinking Fund,	$46,092 40

Treasurer *in account with* Secretary Board of Education Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: — From Income Mass. School Fund,	$4,500 00		-		-	-		-	$4,500 00
Payments in 1902: — For Frank A. Hill, Secy.,		-	$4,500 00		-	-	$4,500 00		-
	$4,500 00		$4,500 00		-	-	$4,500 00		$4,500 00

TREASURER *in account with* STATE HIGHWAY LOAN FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$445,117 97		–	$15,000 00		–		–	$460,117 97
Receipts in 1902: —									
From Boston Bonds,	100,000 00		–		–	$100,000 00		–	–
Medford Notes,	55,000 00		–		–	55,000 00		–	–
Winthrop Note,	15,000 00		–		–	15,000 00		–	–
Sale of State Highway Bonds,	375,000 00		–		–	–		–	375,000 00
Barnstable County,	3,510 58		–		–	–		–	3,510 58
Berkshire County,	11,102 61		–		–	–		–	11,102 61
Bristol County,	13,539 24		–		–	–		–	13,539 24
Dukes County,	1,676 60		–		–	–		–	1,676 60
Essex County,	16,409 23		–		–	–		–	16,409 23
Franklin County,	7,694 68		–		–	–		–	7,694 68
Hampden County,	16,045 32		–		–	–		–	16,045 32
Hampshire County,	9,207 78		–		–	–		–	9,207 78
Middlesex County,	35,252 47		–		–	–		–	35,252 47
Nantucket County,	1,543 92		–		–	–		–	1,543 92
Norfolk County,	7,040 00		–		–	–		–	7,040 00
Plymouth County,	5,692 64		–		–	–		–	5,692 64
Suffolk County,	11,109 91		–		–	–		–	11,109 91
Worcester Consolidated Street Railway Co.,	2,067 05		–		–	–		–	2,067 05
Amounts carried forward,	$1,132,010 00		–	$15,000 00		$170,000 00		–	$977,010 00

TREASURER *in account with* STATE HIGHWAY LOAN FUND — *Continued.*

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$1,132,010 00		–	$15,000 00		$170,000 00		–	$977,010 00
From Haverhill & Amesbury Street Railway Co., ...	64 82		–		–	–		–	64 82
Boston & Northern Street Railway Co., ...	289 52		–		–	–		–	289 52
Assessments for Repairs: —									
From Abington, ...	3 27		–		–	–		–	3 27
Acton, ...	53 60		–		–	–		–	53 60
Acushnet, ...	30 00		–		–	–		–	30 00
Adams, ...	28 50		–		–	–		–	28 50
Amesbury, ...	25 50		–		–	–		–	25 50
Andover, ...	153 50		–		–	–		–	153 50
Ashby, ...	72 96		–		–	–		–	72 96
Ashfield, ...	80 50		–		–	–		–	80 50
Athol, ...	38 01		–		–	–		–	38 01
Attleborough, ...	4 69		–		–	–		–	4 69
Auburn, ...	153 50		–		–	–		–	153 50
Barnstable, ...	89 50		–		–	–		–	89 50
Barre, ...	28 00		–		–	–		–	28 00
Bedford, ...	25 29		–		–	–		–	25 29
Belchertown, ...	3 11		–		–	–		–	3 11
Beverly, ...	100 50		–		–	–		–	100 50
Blackstone, ...	15 39		–		–	–		–	15 39
Bourne, ...	71 00		–		–	–		–	71 00

Boxborough,	36 62	–	–	–	–	36 62
Braintree,	2 14	–	–	–	–	2 14
Brewster,	215 18	–	–	–	–	215 18
Brimfield,	117 00	–	–	–	–	117 00
Brockton,	92 53	–	–	–	–	92 53
Brookfield,	69 50	–	–	–	–	69 50
Buckland,	175 00	–	–	–	–	175 00
Charlemont,	38 50	–	–	–	–	38 50
Chatham,	54 25	–	–	–	–	54 25
Chelmsford,	67 97	–	–	–	–	67 97
Cheshire,	71 00	–	–	–	–	71 00
Chester,	33 00	–	–	–	–	33 00
Chicopee,	46 50	–	–	–	–	46 50
Cohasset,	33 50	–	–	–	–	33 50
Colrain,	54 00	–	–	–	–	54 00
Concord,	57 13	–	–	–	–	57 13
Cottage City,	118 50	–	–	–	–	118 50
Dalton,	78 00	–	–	–	–	78 00
Dartmouth,	73 03	–	–	–	–	73 03
Deerfield,	98 50	–	–	–	–	98 50
Dennis,	278 50	–	–	–	–	278 50
Duxbury,	102 50	–	–	–	–	102 50
Easthampton,	42 54	–	–	–	–	42 54
Easton,	10 62	–	–	–	–	10 62
Edgartown,	62 92	–	–	–	–	62 92
Erving,	102 00	–	–	–	–	102 00
Fairhaven,	72 50	–	–	–	–	72 50
Fitchburg,	81 60	–	–	–	–	81 60
Gardner,	167 50	–	–	–	–	167 50
Amounts carried forward,	$1,135,793 69	–	$15,000 00	$170,000 00	–	$980,793 69

TREASURER *in account with* STATE HIGHWAY LOAN FUND — *Continued.*

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$1,135,793	69	–	$15,000	00	$170,000 00	–	$980,793	69
From Gloucester, ...	124	00	–	–		–	–	124	00
Goshen, ...	53	81	–	–		–	–	53	81
Grafton, ...	77	50	–	–		–	–	77	50
Granby, ...	31	50	–	–		–	–	31	50
Great Barrington, ...	139	50	–	–		–	–	139	50
Greenfield, ...	49	50	–	–		–	–	49	50
Hadley, ...	136	50	–	–		–	–	136	50
Hamilton, ...	72	00	–	–		–	–	72	00
Hancock, ...	161	50	–	–		–	–	161	50
Hardwick, ...	36	72	–	–		–	–	36	72
Harvard, ...	3	28	–	–		–	–	3	28
Harwich, ...	101	64	–	–		–	–	101	64
Haverhill, ...	16	53	–	–		–	–	16	53
Hingham, ...	117	51	–	–		–	–	117	51
Holbrook, ...	35	98	–	–		–	–	35	98
Holden, ...	188	00	–	–		–	–	188	00
Huntington, ...	50	50	–	–		–	–	50	50
Lawrence, ...	13	50	–	–		–	–	13	50
Lee, ...	162	00	–	–		–	–	162	00
Leicester, ...	242	50	–	–		–	–	242	50
Lenox, ...	114	00	–	–		–	–	114	00
Lexington, ...	125	93	–	–		–	–	125	93
Lincoln, ...	72	84	–	–		–	–	72	84
Lowell, ...	115	50	–	–		–	–	115	50

Lunenburg,	92 00	–	–	–	–	92 00
Marion,	110 58	–	–	–	–	110 58
Marlborough,	105 50	–	–	–	–	105 50
Marshfield,	100 00	–	–	–	–	100 00
Mattapoisett,	99 00	–	–	–	–	99 00
Merrimac,	46 00	–	–	–	–	46 00
Methuen,	83 00	–	–	–	–	83 00
Middleborough,	71 76	–	–	–	–	71 76
Milton,	43 50	–	–	–	–	43 50
Monson,	46 50	–	–	–	–	46 50
Montague,	13 62	–	–	–	–	13 62
Nantucket,	237 90	–	–	–	–	237 90
New Braintree,	8 50	–	–	–	–	8 50
Newbury,	45 56	–	–	–	–	45 56
Newburyport,	87 50	–	–	–	–	87 50
Norfolk,	33 91	–	–	–	–	33 91
North Adams,	132 50	–	–	–	–	132 50
Northampton,	42 96	–	–	–	–	42 96
North Andover,	39 50	–	–	–	–	39 50
North Attleborough,	180 00	–	–	–	–	180 00
Northborough,	110 00	–	–	–	–	110 00
North Reading,	4 72	–	–	–	–	4 72
Norwood,	102 50	–	–	–	–	102 50
Orange,	69 92	–	–	–	–	69 92
Orleans,	32 59	–	–	–	–	32 59
Palmer,	125 50	–	–	–	–	125 50
Paxton,	162 00	–	–	–	–	162 00
Phillipston,	59 50	–	–	–	–	59 50
Pittsfield,	118 00	–	–	–	–	118 00
Amounts carried forward,	$1,140,440 45	–	$15,000 00	$170,000 00	–	$985,440 45

TREASURER *in account with* STATE HIGHWAY LOAN FUND — *Continued.*

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward, . .	$1,140,440 45	–	$15,000 00	$170,000 00	–	$985,440 45
From Plymouth, ...	192 50	–	–	–	–	192 50
Princeton, ...	4 64	–	–	–	–	4 64
Provincetown, ...	1 01	–	–	–	–	1 01
Quincy, ...	22 41	–	–	–	–	22 41
Reading, ...	53 50	–	–	–	–	53 50
Rehoboth, ...	39 77	–	–	–	–	39 77
Revere, ...	62 50	–	–	–	–	62 50
Richmond, ...	88 50	–	–	–	–	88 50
Russell, ...	333 00	–	–	–	–	333 00
Sandwich, ...	117 46	–	–	–	–	117 46
Saugus, ...	80 00	–	–	–	–	80 00
Scituate, ...	88 50	–	–	–	–	88 50
Seekonk, ...	2 65	–	–	–	–	2 65
Shelburne, ...	52 65	–	–	–	–	52 65
Shrewsbury, ...	195 00	–	–	–	–	195 00
Somerset, ...	146 97	–	–	–	–	146 97
South Hadley, ...	171 00	–	–	–	–	171 00
Spencer, ...	78 58	–	–	–	–	78 58
Sterling, ...	64 50	–	–	–	–	64 50
Stoneham, ...	38 70	–	–	–	–	38 70
Sturbridge, ...	29 50	–	–	–	–	29 50
Sudbury, ...	21 08	–	–	–	–	21 08
Sunderland, ...	88	–	–	–	–	88
Sutton, ...	50 00	–	–	–	–	50 00

Swampscott,	61 14	-	-	-	-	61 14
Taunton,	59 55	-	-	-	-	59 55
Templeton,	31 50	-	-	-	-	31 50
Tewksbury,	23 30	-	-	-	-	23 30
Tisbury,	96 50	-	-	-	-	96 50
Townsend,	131 96	-	-	-	-	131 96
Truro,	118 00	-	-	-	-	118 00
Tyngsborough,	95 51	-	-	-	-	95 51
Uxbridge,	89 00	-	-	-	-	89 00
Walpole,	227 00	-	-	-	-	227 00
Ware,	80 73	-	-	-	-	80 73
Wareham,	26 48	-	-	-	-	26 48
Warren,	123 00	-	-	-	-	123 00
Watertown,	42 50	-	-	-	-	42 50
Wayland,	113 50	-	-	-	-	113 50
Wenham,	50 86	-	-	-	-	50 86
Westborough,	13 99	-	-	-	-	13 99
West Bridgewater,	4 64	-	-	-	-	4 64
Westfield,	245 50	-	-	-	-	245 50
West Boylston,	24 54	-	-	-	-	24 54
West Brookfield,	32 35	-	-	-	-	32 35
Westminster,	81 69	-	-	-	-	81 69
West Newbury,	112 00	-	-	-	-	112 00
Weston,	126 63	-	-	-	-	126 63
Westport,	212 50	-	-	-	-	212 50
West Springfield,	57 50	-	-	-	-	57 50
West Tisbury,	121 34	-	-	-	-	121 34
Westwood,	52 50	-	-	-	-	52 50
Weymouth,	100 00	-	-	-	-	100 00
Amounts carried forward,	$1,144,931 46	-	$15,000 00	$170,000 00	-	$989,931 46

TREASURER *in account with* STATE HIGHWAY LOAN FUND — *Concluded.*

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward,	$1,144,931 46		–	$15,000 00		$170,000 00		–	$989,931 46
From Whately,	12 04		–	–		–		–	12 04
Whitman,	84 50		–	–		–		–	84 50
Wilbraham,	34 06		–	–		–		–	34 06
Williamsburg,	80 48		–	–		–		–	80 48
Williamstown,	96 00		–	–		–		–	96 00
Winchester,	97 50		–	–		–		–	97 50
Windsor,	1 33		–	–		–		–	1 33
Worcester,	127 50		–	–		–		–	127 50
Wrentham,	148 97		–	–		–		–	148 97
Yarmouth,	439 50		–	–		–		–	439 50
Payments in 1902: —									
For Boston Bonds,	–		$320,000 00	320,000 00		–		–	–
Medford Notes,	–		55,000 00	55,000 00		–		–	–
Expenses,	–		582,837 94	–		–	$582,837 94		–
Balance, Dec. 31, 1902,	–		188,215 40	–		220,000 00	408,215 40		–
	$1,146,053 34		$1,146,053 34	$390,000 00		$390,000 00	$991,053 34		$991,053 34

Schedule of Securities in State Highway Loan Fund.

Boston Bond, ...	$220,000 00

Treasurer *in account with* State House Loan Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...	$65,621 69		–		–	–		–	$65,621 69
Receipts in 1902: —									
From Sale of State House Loan Bonds,	75,000 00		–		–	–		–	75,000 00
Rent of Nos. 8 and 12 Mount Vernon Street, . . .	1,936 67		–		–	–		–	1,936 67
Payments in 1902: —									
For Expenses, ...		–	$117,957 75		–	–	$117,957 75		–
Balance Dec. 31, 1902, ...		–	24,600 61		–	–	24,600 61		–
	$142,558 36		$142,558 36		–	–	$142,558 36		$142,558 36

TREASURER *in account with* STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH FRONT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$39,531 17		–		–	–		–	$39,531 17
Receipts in 1902: — No transactions.									
Payments in 1902: — For Transfer to State House Loans Sinking Fund, under Chap. 176, Acts of 1902, ...		–	$39,531 17		–	–	$39,531 17		–
	$39,531 17		$39,531 17		–	–	$39,531 17		$39,531 17

TREASURER *in account with* STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$45,028 10		–		–	–		–	$45,028 10
Receipts in 1902: — No transactions.									
Payments in 1902: — For Expenses, ...		–	$25,494 37		–	–	$25,494 37		–
Balance Dec. 31, 1902, ...		–	19,533 73		–	–	19,533 73		–
	$45,028 10		$45,028 10		–	–	$45,028 10		$45,028 10

TRUST FUNDS.

TREASURER *in account with* DANVERS INSANE HOSPITAL FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Warren A. Merrill, Treasurer, .	$186,605 34		-		-	-		-	$186,605 34
Payments in 1902: —									
For Danvers Insane Hospital, . .		-	$133,211 16		-	-	$133,211 16		-
Balance Dec. 31, 1902, ...		-	53,394 18		-	-	53,394 18		-
	$186,605 34		$186,605 34		-	-	$186,605 34		$186,605 34

TREASURER *in account with* HARBOR COMPENSATION FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	$68,339 46		-	$295,533 33		-		-	$363,872 79
Receipts in 1902: —									
From Lowell Note, ...	50,000 00		-		-	$50,000 00		-	-
Winchester Note, . . .	15,000 00		-		-	15,000 00		-	-
Bunker Hill Yacht Club, . .	10 00		-		-	-		-	10 00
Chelsea Yacht Club, . . .	10 00		-		-	-		-	10 00
Alvarado Coburn, . . .	10 00		-		-	-		-	10 00

East Boston Athletic Association,	10 00	-	-	-	-	10 00
Gardner Boat Club, . . .	5 00	-	-	-	-	5 00
Lease of Hangman's Island, .	75 00	-	-	-	-	75 00
Lincoln Boat Club, . . .	5 00	-	-	-	-	5 00
Wm. F. Nye, ...	50 00	-	-	-	-	50 00
Orient Heights Yacht Club, .	10 00	-	-	-	-	10 00
Tidewater displaced by Boston,	875 24	-	-	-	-	875 24
Boston Electric Light Co., .	3 00	-	-	-	-	3 00
Boston Wharf Co., . . .	342 75	-	-	-	-	342 75
Boston Elevated Ry. Co., . .	500 00	-	-	-	-	500 00
Boston & Maine R.R. Co., . .	12,000 00	-	-	-	-	12,000 00
East Boston Dry Dock Co., .	1 87	-	-	-	-	1 87
Fiske Wharf & Warehouse Trust, Trustees of, . . .	397 88	-	-	-	-	397 88
Fall River Iron Works, . . .	200 00	-	-	-	-	200 00
W. E. Gutterson, . . .	28 13	-	-	-	-	28 13
Green & Harrington, . . .	58 50	-	-	-	-	58 50
Magee Furnace Co., . . .	65 60	-	-	-	-	65 60
Marston Coal Co., . . .	28 13	-	-	-	-	28 13
Mass. Pipe Line & Gas Co., .	22 50	-	-	-	-	22 50
New Eng. Gas Coke Co., . .	5,000 00	-	-	-	-	5,000 00
New York & Boston Dyewood Co., ...	30 75	-	-	-	-	30 75
New England Cotton Yarn Co.,	100 00	-	-	-	-	100 00
Old Colony R R. and Boston & Providence R.R. Corporation,	1,479 75	-	-	-	-	1,479 75
Quincy & Boston St. Ry. Co., .	73 88	-	-	-	-	73 88
Thomas E Ruggles, . . .	8 25	-	-	-	-	8 25
Amounts carried forward, . .	$154,740 69	-	$295,533 33	$65,000 00	-	$385,274 02

TREASURER *in account with* HARBOR COMPENSATION FUND — *Concluded.*

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward,	$154,740 69		–	$295,533 33		$65,000 00		–	$385,274 02
From Union Freight Ry. Co.,	50 00		–	–		–		–	50 00
West End St. Ry. Co,	1,632 30		–	–		–		–	1,632 30
Winthrop,	3,000 00		–	–		–		–	3,000 00
Payments in 1902: —									
For Brockton Bonds,	–		$1,000 00	1,000 00		–		–	–
Cambridge Bonds,	–		2,000 00	2,000 00		–		–	–
Huntington Bonds,	–		5,000 00	5,000 00		–		–	–
Lowell Notes,	–		50,000 00	50,000 00		–		–	–
Malden Bonds,	–		2,000 00	2,000 00		–		–	–
Millers Falls W. S. D. Bonds,	–		15,000 00	15,000 00		–		–	–
Stoughton Bonds,	–		1,000 00	1,000 00		–		–	–
Sharon Bonds,	–		1,000 00	1,000 00		–		–	–
Saugus Notes,	–		5,000 00	5,000 00		–		–	–
Waltham Bonds,	–		1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902,	–		76,422 99	–		313,533 33	$389,956 32		–
	$159,422 99		$159,422 99	$378,533 33		$378,533 33	$389,956 32		$389,956 32

Schedule of Securities in Harbor Compensation Fund.

Braintree Bond,	$10,000 00	*Amount brought forward,*	$169,000 00
Brockton Bond,	1,000 00		
Cambridge Bond,	2,000 00	New London, Ct., Bond,	59,000 00
Central Falls, R. I., Bond,	7,000 00	North Adams Note,	30,533 33
Holbrook Bond,	27,000 00	Saugus Note,	5,000 00
Huntington F. D. Bond,	5,000 00	Sharon Bond,	6,000 00
Malden Bond,	2,000 00	Somersworth, N. H., Bond,	42,000 00
Millers Falls Water Supply District Bond,	15,000 00	Stoughton Bond,	1,000 00
New Bedford Note,	100,000 00	Waltham Bond,	1,000 00
Amount carried forward,	$169,000 00	Total,	$313,533 33

Dr. Treasurer *in account with* Income of Harbor Compensation Fund. Cr.

To Balance Dec. 31, 1901,	$20,028 66	By New England Dredging Co. *et al.*,	$26,303 05
Income for 1902,	15,647 79	Premium and accrued interest on investments,	6,280 33
		Balance Dec. 31, 1902,	3,093 07
	$35,676 45		$35,676 45

TREASURER *in account with* LAND REGISTRATION FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$12,456 38		–		–	–		–	$12,456 38
Receipts in 1902: —									
From Registers,	6,909 66		–		–	–		–	6,909 66
Income,	264 60		–		–	–		–	264 60
Payments in 1902: —									
For Chelsea Note,		–	$1,000 00	$1,000 00		–		–	–
Saco, Me., Note,		–	15,000 00	15,000 00		–		–	–
Premium and accrued interest on securities purchased,		–	1,067 05		–	–	$1,067 05		–
Balance Dec. 31, 1902,		–	2,563 59		–	$16,000 00	18,563 59		–
	$19,630 64		$19,630 64	$16,000 00		$16,000 00	$19,630 64		$19,630 64

SCHEDULE OF SECURITIES IN LAND REGISTRATION FUND.

Chelsea Bond,	$1,000 00
Saco, Me., Bond,	15,000 00
Total,	$16,000 00

Treasurer *in account with* Massachusetts Hospital for Dipsomaniacs and Inebriates Fund.

Transactions.	Cash. Dr.	Cash. Cr.	Securities. Dr.	Securities. Cr.	Total Fund. Dr.	Total Fund. Cr.
Receipts in 1902: —						
From Warren F. Spalding, Treasurer,	$32,048 38	-	-	-	-	$32,048 38
Payments in 1902: —						
For Mass. Hospital for Dipsomaniacs and Inebriates, ...	-	$3,929 73	-	-	$3,929 73	-
Balance Dec. 31, 1902, ...	-	28,118 65	-	-	28,118 65	-
	$32,048 38	$32,048 38	-	-	$32,048 38	$32,048 38

Treasurer *in account with* Mass. Hospital for Epileptics Fund.

Transactions.	Cash. Dr.	Cash. Cr.	Securities. Dr.	Securities. Cr.	Total Fund. Dr.	Total Fund. Cr.
Receipts in 1902: —						
From Chas. B. Fiske, Treasurer, .	$37,567 05	-	-	-	-	$37,567 05
Payments in 1902: —						
For Mass. Hospital for Epileptics, .	-	$33,562 43	-	-	$33,562 43	-
Balance Dec. 31, 1902, ...	-	4,004 62	-	-	4,004 62	-
	$37,567 05	$37,567 05	-	-	$37,567 05	$37,567 05

TREASURER *in account with* MASSACHUSETTS REFORMATORY INDUSTRIES FUND.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Receipts in 1902: —						
From Jos. F. Scott, Supt, ...	$281,577 91	–	–	–	–	$281,577 91
Payments in 1902: —						
For Mass. Reformatory, ...	–	$215,874 00	–	–	$215,874 00	–
Balance Dec. 31, 1902, ...	–	65,703 91	–	–	65,703 91	–
	$281,577 91	$281,577 91	–	–	$281,577 91	$281,577 91

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Balance Dec. 31, 1901, ...	$169,023 14	–	$4,301,525 00	–	–	$4,470,548 14
Receipts in 1902: —						
From Athol Note, ...	5,000 00	–	–	$5,000 00	–	–
Athol Bond, ...	1,500 00	–	–	1,500 00	–	–
Attleborough Bonds, . . .	9,000 00	–	–	9,000 00	–	–
Braintree Notes, . . .	18,100 00	–	–	18,100 00	–	–
Boston Bonds, ...	35,000 00	–	–	35,000 00	–	–

Brockton Bond,	1,800 00	-	-	1,800 00	-	-
Brockton Notes,	200,000 00	-	-	200,000 00	-	-
Bridgewater Note,	5,000 00	-	-	5,000 00	-	-
Barre, Vt., Note,	10,000 00	-	-	10,000 00	-	-
Beverly Note,	20,000 00	-	-	20,000 00	-	-
Boston & Albany R.R. Bonds,	1,500,000 00	-	-	1,500,000 00	-	-
Chelsea Note,	50,000 00	-	-	50,000 00	-	-
Clinton Note,	1,250 00	-	-	1,250 00	-	-
Cohasset Note,	3,400 00	-	-	3,400 00	-	-
Danvers Note,	10,000 00	-	-	10,000 00	-	-
Douglas Note,	5,000 00	-	-	5,000 00	-	-
Everett Notes,	53,200 00	-	-	53,200 00	-	-
Easthampton Note,	2,500 00	-	-	2,500 00	-	-
Fall River Note,	25,000 00	-	-	25,000 00	-	-
Fall River Bond,	2,500 00	-	-	2,500 00	-	-
Framingham Note,	15,000 00	-	-	15,000 00	-	-
Gloucester Notes,	50,000 00	-	-	50,000 00	-	-
Groton Note,	1,000 00	-	-	1,000 00	-	-
Holbrook Notes,	35,000 00	-	-	35,000 00	-	-
Huntington Notes,	4,000 00	-	-	4,000 00	-	-
Hanover Note,	500 00	-	-	500 00	-	-
Lowell Notes,	90,000 00	-	-	90,000 00	-	-
Lynn Note,	30,000 00	-	-	30,000 00	-	-
Lincoln Note,	5,000 00	-	-	5,000 00	-	-
Meriden, Ct., Note,	6,000 00	-	-	6,000 00	-	-
Medway Note,	500 00	-	-	500 00	-	-
Mansfield Note,	5,000 00	-	-	5,000 00	-	-
Marlborough Notes,	100,000 00	-	-	100,000 00	-	-
Middleton Note,	2,000 00	-	-	2,000 00	-	-
Amounts carried forward,	$2,471,273 14	-	$4,301,525 00	$2,302,250 00	-	$4,470,548 14

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND — *Continued.*

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward, . .	$2,471,273 14		–	$4,301,525 00		$2,302,250 00		–	$4 470,548 14
From Middlesex County Note, . .	50,000 00		–		–	50,000 00		–	–
Medford Note, ...	20,000 00		–		–	20,000 00		–	–
Manchester Note, . . .	15,000 00		–		–	15,000 00		–	–
Milton Note, ...	10,000 00		–		–	10,000 00		–	–
No. Reading Note, . . .	1,500 00		–		–	1,500 00		–	–
New Bedford Notes, . . .	130,000 00		–		–	130,000 00		–	–
Needham Notes, . . .	62,700 00		–		–	62,700 00		–	–
New Haven, Ct., Notes, . .	75,000 00		–		–	75,000 00		–	–
Newburyport Notes, . . .	40,000 00		–		–	40,000 00		–	–
Norton Note, ...	3,000 00		–		–	3,000 00		–	–
Natick Notes, ...	20,000 00		–		–	20,000 00		–	–
New Hampshire Bonds, . .	2,000 00		–		–	2,000 00		–	–
Provincetown Bonds, . .	2,000 00		–		–	2,000 00		–	–
Portland, Me., Note, . . .	100,000 00		–		–	100,000 00		–	–
Quincy Bonds, ...	1,000 00		–		–	1,000 00		–	–
Revere Note, ...	2,000 00		–		–	2,000 00		–	–
Rehoboth Note, ...	5,000 00		–		–	5,000 00		–	–
Reading Notes, ...	27,000 00		–		–	27,000 00		–	–
Rutland, Vt., Note, . . .	10,000 00		–		–	10,000 00		–	–
Swampscott Note, . . .	14,500 00		–		–	14,500 00		–	–
Saugus Note, ...	450 00		–		–	450 00		–	–
So. Hadley Note, . . .	10,000 00		–		–	10,000 00		–	–
Saco, Me., Note, . . .	25,000 00		–		–	25,000 00		–	–
Springfield Note, . . .	167,000 00		–		–	167,000 00		–	–

Somerville Note,	50,000 00	-	-	50,000 00	-	-
Scituate Note,	7,000 00	-	-	7,000 00	-	-
Warren Note,	900 00	-	-	900 00	-	-
Westford Note,	500 00	-	-	500 00	-	-
Watertown Note,	55,000 00	-	-	55,000 00	-	-
Watertown Bonds,	5,000 00	-	-	5,000 00	-	-
Woonsocket, R. I., Notes,	70,000 00	-	-	70,000 00	-	-
Westfield Bond,	2,000 00	-	-	2,000 00	-	-
West Newbury Notes,	7,000 00	-	-	7,000 00	-	-
Westbrook, Me., Note,	25,000 00	-	-	25,000 00	-	-
Woburn Note,	10,000 00	-	-	10,000 00	-	-
Weymouth Note,	10,000 00	-	-	10,000 00	-	-
Wrentham Note,	5,000 00	-	-	5,000 00	-	-
Wakefield Note,	25,000 00	-	-	25,000 00	-	-
Wilmington Note,	5,000 00	-	-	5,000 00	-	-
Whitman Notes,	20,000 00	-	-	20,000 00	-	-
Wellesley Note,	15,000 00	-	-	15,000 00	-	-
Legislative Grant,	100,000 00	-	-	-	-	$100,000 00
Payments in 1902: —						
For Athol Bond,	-	$15,000 00	15,000 00	-	-	-
Athol Note,	-	5,000 00	5,000 00	-	-	-
Amesbury Note,	-	15,000 00	15,000 00	-	-	-
Billerica Note,	-	6,000 00	6,000 00	-	-	-
Brockton Notes,	-	200,000 00	200,000 00	-	-	-
Brockton Bond,	-	2,000 00	2,000 00	-	-	-
Barre, Vt., Note,	-	10,000 00	10,000 00	-	-	-
Bridgewater Note,	-	5,000 00	5,000 00	-	-	-
Beverly Note,	-	20,000 00	20,000 00	-	-	-
Amounts carried forward,	$3,676,823 14	$278,000 00	$4,579,525 00	$3,407,800 00	-	$4,570,548 14

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND — *Continued.*

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward, . .	$3,676,823 14		$278,000 00	$4,579,525 00		$3,407,800 00		–	$4,570,548 14
For Braintree Note, ...		–	15,000 00	15,000 00		–		–	–
Calais, Me., Bonds, ...		–	81,000 00	81,000 00		–		–	–
Cambridge Bonds, ...		–	20,000 00	20,000 00		–		–	–
Concord, N. H., Bonds, ...		–	30,000 00	30,000 00		–		–	–
Chelsea Bonds, ...		–	100,000 00	100,000 00		–		–	–
Chester Notes, ...		–	12,000 00	12,000 00		–		–	–
Chelsea Bonds, ...		–	1,000 00	1,000 00		–		–	–
Canton Note, ...		–	10,000 00	10,000 00		–		–	–
Douglas Note, ...		–	5,000 00	5,000 00		–		–	–
Dedham Bonds, ...		–	34,000 00	34,000 00		–		–	–
Danvers Note, ...		–	10,000 00	10,000 00		–		–	–
Everett Notes, ...		–	25,000 00	25,000 00		–		–	–
Fall River Note, ...		–	25,000 00	25,000 00		–		–	–
Framingham Note, ...		–	15,000 00	15,000 00		–		–	–
Fitchburg Notes, ...		–	65,000 00	65,000 00		–		–	–
Gloucester Note, ...		–	20,000 00	20,000 00		–		–	–
Groton Note, ...		–	5,000 00	5,000 00		–		–	–
Holbrook Notes, ...		–	10,000 00	10,000 00		–		–	–
Huntington Notes, ...			2,000 00	2,000 00		–		–	–
Kingston Bond, ...		–	1,000 00	1,000 00		–		–	–
Lynn Note, ...		–	30,000 00	30,000 00		–		–	–
Lowell Notes, ...		–	90,000 00	90,000 00		–		–	–
Lunenburg Note, ...		–	2,000 00	2,000 00		–		–	–
Lincoln Note, ...		–	5,000 00	5,000 00		–		–	–

Lexington Notes,	–	30,200 00	30,200 00	–	–	–
Middlesex County Note,	–	50,000 00	50,000 00	–	–	–
Middleton Notes,	–	6,000 00	6,000 00	–	–	–
Mansfield Note,	–	5,000 00	5,000 00	–	–	–
Marlborough Notes,	–	125,000 00	125,000 00	–	–	–
Medford Note,	–	75,000 00	75,000 00	–	–	–
Maynard Note,	–	6,000 00	6,000 00	–	–	–
Manchester Note,	–	15,000 00	15,000 00	–	–	–
Melrose Note,	–	35,000 00	35,000 00	–	–	–
Milton Note,	–	10,000 00	10,000 00	–	–	–
Malden Note,	–	25,000 00	25,000 00	–	–	–
New Haven, Ct., Note,	–	75,000 00	75,000 00	–	–	–
Newburyport Notes,	–	100,000 00	100,000 00	–	–	–
Needham Notes,	–	43,700 00	43,700 00	–	–	–
Norton Notes,	–	11,000 00	11,000 00	–	–	–
Natick Note,	–	20,000 00	20,000 00	–	–	–
New Bedford Notes,	–	80,000 00	80,000 00	–	–	–
New Britain, Ct., Bonds,	–	4,000 00	4,000 00	–	–	–
Newton Bond,	–	2,000 00	2,000 00	–	–	–
Northampton Bond,	–	1,000 00	1,000 00	–	–	–
No. Brookfield Note,	–	6,000 00	6,000 00	–	–	–
Portland, Me., Note,	–	100,000 00	100,000 00	–	–	–
Pittsfield Note,	–	3,734 71	3,734 71	–	–	–
Reading Notes,	–	47,000 00	47,000 00	–	–	–
Rutland, Vt., Note,	–	10,000 00	10,000 00	–	–	–
Randolph Note,	–	10,000 00	10,000 00	–	–	–
Rehoboth Note,	–	10,000 00	10,000 00	–	–	–
Revere Bonds,	–	158,000 00	158,000 00	–	–	–
Saco, Me., Note,	–	25,000 00	25,000 00	–	–	–
Amounts carried forward,	$3,676,823 14	$1,979,634 71	$6,281,159 71	$3,407,800 00	–	$4,570,548 14

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND — *Concluded.*

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Amounts brought forward, . .	$3,676,823 14	$1,979,634 71	$6,281,159 71	$3,407,800 00	–	$4,570,548 14
For Swampscott Note, . . .	–	10,000 00	10,000 00	–	–	–
So. Hadley Note, ...	–	20,000 00	20,000 00	–	–	–
Somerville Note, ...	–	50,000 00	50,000 00	–	–	–
Springfield Note, ...	–	167,000 00	167,000 00	–	–	–
Scituate Note, ...	–	7,000 00	7,000 00	–	–	–
Woonsocket, R. I., Bonds, . .	–	70,000 00	70,000 00	–	–	–
Wrentham Note, ...	–	5,000 00	5,000 00	–	–	–
Westbrook, Me., Note, . . .	–	25,000 00	25,000 00	–	–	–
Woburn Note, ...	–	10,000 00	10,000 00	–	–	–
Wellesley Note, ...	–	15,000 00	15,000 00	–	–	–
West Newbury Notes, . . .	–	7,000 00	7,000 00	–	–	–
Wilmington Notes, . . .	–	5,000 00	5,000 00	–	–	–
Watertown Note, ...	–	55,000 00	55,000 00	–	–	–
Weymouth Note, ...	–	10,000 00	10,000 00	–	–	–
Wayland Note, ...	–	3,000 00	3,000 00	–	–	–
Whitman Notes, ...	–	20,000 00	20,000 00	–	–	–
Wakefield Note, ...	–	10,000 00	10,000 00	–	–	–
Balance Dec. 31, 1902, ...	–	1,208,188 43	–	3,362,359 71	$4,570,548 14	–
	$3,676,823 14	$3,676,823 14	$6,770,159 71	$6,770,159 71	$4,570,548 14	$4,570,548 14

Schedule of Securities in Massachusetts School Fund.

Abington Bond,	$3,000 00
Adams Bond,	25,000 00
Amesbury Note,	15,000 00
Athol Bond,	13,500 00
Attleboro' Bond,	10,000 00
Auburn, Me., Bond,	13,000 00
Avon Bond,	19,000 00
Beverly Bond,	2,000 00
Beverly Note,	20,000 00
Billerica Note,	6,000 00
Boston Bond,	30,000 00
Braintree Bond,	37,000 00
Braintree Note,	3,100 00
Bristol County Note,	40,000 00
Brockton Bond,	193,800 00
Calais, Me., Bond,	81,000 00
Cambridge Bond,	29,000 00
Canton Note,	10,000 00
Chelsea Bond,	101,000 00
Chester Note,	12,000 00
Chester Fire District Note,	9,000 00
Chicopee Bond,	14,000 00
Clinton Bond,	55,000 00
Clinton Note,	5,000 00
Cohasset Note,	3,400 00
Concord, N. H., Note,	30,000 00
Amount carried forward,	$779,800 00

Amount brought forward,	$779,800 00
Danbury, Ct., Bond,	50,000 00
Dedham Bond,	34,000 00
Duxbury Note,	25,000 00
Easthampton Note,	28,000 00
Everett Bond,	53,000 00
Everett Note,	84,400 00
Fall River Bond,	102,500 00
Fitchburg Bond,	13,000 00
Fitchburg Note,	65,000 00
Fitchburg R.R. Bond,	275,000 00
Framingham Note,	10,000 00
Gloucester Bond,	5,625 00
Gloucester Note,	20,000 00
Grafton Bond,	15,000 00
Great Barrington Fire District Bond,	26,000 00
Groton Note,	9,000 00
Haverhill Bond,	8,000 00
Holbrook Bond,	22,000 00
Hull Bond,	40,000 00
Hull Note,	25,000 00
Huntington Note,	2,000 00
Ipswich Bond,	58,000 00
Kingston Bond,	1,000 00
Leicester Water Supply District Bond,	25,000 00
Amount carried forward,	$1,776,325 00

Schedule of Securities in Massachusetts School Fund — *Concluded.*

Amount brought forward,	$1,776,325 00
Leominster Note,	18,900 00
Lewiston, Me., Bond,	500 00
Lexington Note,	30,200 00
Lunenburg Note,	2,000 00
Lynn Bond,	258,000 00
Malden Note,	25,000 00
Mansfield Bond,	28,500 00
Marlboro' Bond,	1,000 00
Marlboro' Note,	25,000 00
Maynard Bond,	16,000 00
Maynard Note,	6,000 00
Medford Note,	55,000 00
Melrose Bond,	18,000 00
Melrose Note,	35,000 00
Meriden, Ct., Bond,	6,000 00
Methuen Note,	8,000 00
Middleboro' Bond,	4,000 00
Middleton Note,	4,000 00
Millis Bond,	1,000 00
Needham Bond,	20,000. 00
Needham Note,	21,000 00
New Bedford Bond,	13,000 00
New Britain, Ct, Bond,	69,000 00
Newburyport Bond,	28,000 00
Newburyport Note,	60,000 00
Newton Bond,	9,000 00
Amount brought forward,	$2,751,159 71
Quincy Bond,	24,000 00
Randolph Bond,	10,000 00
Randolph Note,	10,000 00
Reading Bond,	10,000 00
Reading Note,	10,000 00
Rehoboth Note,	10,000 00
Revere Bond,	158,000 00
Rockport Bond,	12,000 00
Russell Note,	2,500 00
Saugus Note,	10,000 00
Scituate Note,	10,000 00
Sharon Bond,	5,000 00
Somerset Note,	15,000 00
Somerville Bond,	12,000 00
South Hadley Note,	10,000 00
South Hadley Fire District Note,	44,500 00
Stoughton Bond,	49,000 00
Turners Falls Fire District Bond,	10,000 00
Uxbridge Bond,	27,000 00
Wakefield Note,	10,000 00
Walpole Bond,	56,000 00
Waltham Bond,	2,000 00
Warren Note,	900 00
Watertown Bond,	8,000 00
Waterville, Me, Bond,	20,000 00
Wayland Note,	3,000 00

North Adams Note,	15,000 00	Webster Bond,	23,000 00
Northampton Bond,	1,000 00	Westford Note,	2,000 00
North Attleboro' Bond,	97,000 00	West Newbury Note,	3,800 00
North Attleboro' Fire District Bond,	15,000 00	West Springfield Bond,	16,500 00
North Brookfield Note,	16,000 00	Westfield Bond,	5,500 00
Norton Note,	8,000 00	Whitman Bond,	5,000 00
Orange Bond,	15,000 00	Winthrop Note,	9,500 00
Pittsfield Note,	3,734 71	Woonsocket, R. I., Bond,	7,000 00
Provincetown Bond,	42,000 00		
Amount carried forward,	$2,751,159 71	Total,	$3,362,359 71

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS SCHOOL FUND. CR.

To Balance Dec. 31, 1901,	$182,270 84	By Cities and Towns in 1902,	$194,967 16
Income for 1902,	220,731 77	Accrued interest on securities purchased,	4,943 28
		County Teachers' Association Fund,	400 00
		Mass. Teachers' Association Fund,	300 00
		Secretary Board of Education Fund,	4,500 00
		Teachers' Institutes Fund,	1,705 99
		Support of Normal Schools Fund,	88,507 16
		Balance Dec. 31, 1902,	107,679 02
	$403,002 61		$403,002 61

TREASURER *in account with* MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Richard C. Humphrey, Treas., .	$63,462 07		–		–	–		–	$63,462 07
Payments in 1902: —									
For Mass. School for the Feeble-Minded, ...		–	$52,280 19		–	–	$52,280 19		–
Balance Dec. 31, 1902, ...		–	11,181 88		–	–	11,181 88		–
	$63,462 07		$63,462 07		–	–	$63,462 07		$63,462 07

TREASURER *in account with* MASSACHUSETTS STATE SANATORIUM FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Walter J. Marcley, Treas., .	$31,640 78		–		–	–		–	$31,640 78
Payments in 1902: —									
For Mass. State Sanatorium, . .		–	$15,302 05		–	–	$15,302 05		–
Balance Dec. 31, 1902, ...		–	16,338 73		–	–	16,338 73		–
	$31,640 78		$31,640 78		–	–	$31,640 78		$31,640 78

TREASURER *in account with* MASSACHUSETTS VOLUNTEERS FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,	$4,726 82		–	$40,000 00		–		–	$44,726 82
Receipts in 1902: —									
From Revere Notes,	15,000 00		–		–	$15,000 00		–	–
Income for 1902,	767 43		–		–	–		–	767 43
Payments in 1902: —									
For Danvers Bonds,		–	$1,250 00		1,250 00	–		–	–
Hull Bond,		–	9,000 00		9,000 00	–		–	–
Needham Bond,		–	1,000 00		1,000 00	–		–	–
New Britain, Ct., Bond,		–	8,000 00		8,000 00	–		–	–
Daniel Coonan, Bounty,		–	325 00		–	–		$325 00	–
Balance Dec. 31, 1902,		–	919 25		–	44,250 00		45,169 25	–
	$20,494 25		$20,494 25	$59,250 00		$59,250 00		$45,494 25	$45,494 25

Schedule of Securities in Massachusetts Volunteers Fund.

Danbury, Ct., Bond,	$25,000 00	*Amount brought forward,*	$35,250 00
Danvers Bond,	1,250 00		
Hull Bond,	9,000 00	Needham Bond,	1,000 00
		New Britain, Ct., Bond,	8,000 00
Amount carried forward,	$35,250 00	Total,	$44,250 00

Treasurer *in account with* Medfield Insane Asylum Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902:—									
From Chas. C. Blaney, Treas.,	$163,379 25		–		–	–		–	$163,379 25
Owen Copp,	77 90		–		–	–		–	77 90
Payments in 1902:—									
For Medfield Insane Asylum,		–	$112,700 41		–	–	$112,700 41		–
Balance Dec. 31, 1902,		–	50,756 74		–	–	50,756 74		–
	$163,457 15		$163,457 15		–	–	$163,457 15		$163,457 15

TREASURER *in account with* THE MILLICENT LIBRARY FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$100,000 00		–		–	$100,000 00
Receipts in 1902: —									
From Brookline Note,	$20,000 00		–		–	$20,000 00		–	–
Gloucester Note,	5,000 00		–		–	5,000 00		–	–
Holbrook Note,	5,000 00		–		–	5,000 00		–	–
Lexington Note,	10,000 00		–		–	10,000 00		–	–
Needham Note,	10,000 00		–		–	10,000 00		–	–
Pittsfield Note,	15,000 00		–		–	15,000 00		–	–
Payments in 1902: —									
For Holbrook Notes,		–	$15,000 00	15,000 00		–		–	–
Methuen Bond,		–	1,000 00	1,000 00		–		–	–
Melrose Bond,		–	1,000 00	1,000 00		–		–	–
Nashua Bond,		–	1,000 00	1,000 00		–		–	–
Needham Note,		–	11,000 00	11,000 00		–		–	–
Reading Bond,		–	1,000 00	1,000 00		–		–	–
Rockland Note,		–	5,000 00	5,000 00		–		–	–
So. Abington Bond,		–	5,000 00	5,000 00		–		–	–
Springfield Bond,		–	5,000 00	5,000 00		–		–	–
Scituate Note,		–	5,000 00	5,000 00		–		–	–
Wakefield Note,		–	15,000 00	15,000 00		–		–	–
Balance Dec. 31, 1902,		–	–		–	100,000 00	$100,000 00		–
	$65,000 00		$65,000 00	$165,000 00		$165,000 00	$100,000 00		$100,000 00

Schedule of Securities in Millicent Library Fund.

Brookline Note,	$20,000 00	*Amount brought forward,*	$62,000 00
Hadley Note,	17,000 00		
Holbrook Note,	10,000 00	Rockland Note,	5,000 00
Lexington Note,	10,000 00	Scituate Note,	5,000 00
Melrose Bond,	1,000 00	South Abington Bond,	5,000 00
Methuen Bond,	1,000 00	Springfield Bond,	5,000 00
Nashua, N. H., Bond,	1,000 00	Wakefield Note,	15,000 00
Needham Bond,	1,000 00	Westboro' Note,	3,000 00
Reading Bond,	1,000 00		
Amount carried forward,	$62,000 00	Total,	$100,000 00

Dr. Treasurer *in account with* Income of The Millicent Library Fund. Cr.

To Balance Dec. 31, 1901,	$594 90	By Premiums and accrued interest on investments,	$1,106 50
Income for 1902,	3,717 54	The Millicent Library,	3,000 00
		Balance Dec. 31, 1902,	205 94
	$4,312 44		$4,312 44

Treasurer *in account with* Northampton Insane Asylum Fund.

Transactions.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Receipts in 1902: —						
From Lewis F. Babbitt, Treas.,	$82,050 20	–	–	–	–	$82,050 20
Owen Copp,	42 71	–	–	–	–	42 71
Payments in 1902: —						
For Northampton Insane Asylum,	–	$81,797 31	–	–	$81,797 31	–
Balance Dec. 31, 1902,	–	295 60	–	–	295 60	–
	$82,092 91	$82,092 91	–	–	$82,092 91	$82,092 91

Treasurer *in account with* Reformatory Prison for Women Industries Fund.

Transactions.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Receipts in 1902: —						
From Frances A. Morton, Supt.,	$80,932 81	–	–	–	–	$80,932 81
Payments in 1902: —						
For Reformatory Prison for Women,	–	$39,843 03	–	–	$39,843 03	–
Balance Dec. 31, 1902,	–	41,089 78	–	–	41,089 78	–
	$80,932 81	$80,932 81	–	–	$80,932 81	$80,932 81

TREASURER *in account with* ROGERS BOOK FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,000 00		–		–	$1,000 00
No transactions in 1902.									
Balance Dec. 31, 1902, ...		–	–		–	$1,000 00	$1,000 00		–
		–	–	$1,000 00		$1,000 00	$1,000 00		$1,000 00

SCHEDULE OF SECURITIES IN ROGERS BOOK FUND.

Reading Note, ...	$1,000 00

DR. TREASURER *in account with* INCOME OF ROGERS BOOK FUND. CR.

To Balance Dec. 31, 1901, ...	$62 04	By Balance Dec. 31, 1902, ...	$99 54
Income for 1902, ...	37 50		
	$99 54		$99 54

TREASURER *in account with* STATE FARM INDUSTRIES FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From H. M. Blackstone, Supt., . .	$13,933 87		–		–	–		–	$13,933 87
Payments in 1902: —									
For State Farm, ...		–	$2,504 45		–	–	$2,504 45		–
Balance Dec. 31, 1902, ...		–	11,429 42		–	–	11,429 42		–
	$13,933 87		$13,933 87		–	–	$13,933 87		$13,933 87

TREASURER *in account with* STATE PRISON INDUSTRIES FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From B. F. Bridges, Warden, . .	$348,089 83		–		–	–		–	$348,089 83
Payments in 1902: —									
For Mass. State Prison, ...		–	$255,186 45		–	–	$255,186 45		–
Balance Dec. 31, 1902, ...		–	92,903 38		–	–	92,903 38		–
	$348,089 83		$348,089 83		–	–	$348,089 83		$348,089 83

TREASURER *in account with* SUPPORT OF NORMAL SCHOOLS FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Receipts in 1902: —						
From Support of Practice and Model Schools Fund, ...	$13,426 28	-	-	-	-	$13,426 28
Income Mass. School Fund, .	88,507 16	-	-	-	-	88,507 16
Support of Normal Schools Revenue, ...	173,936 70	-	-	-	-	173,936 70
Payments in 1902: —						
For Compensation and Expenses, .	-	$275,870 14	-	-	$275,870 14	-
	$275,870 14	$275,870 14	-	-	$275,870 14	$275,870 14

TREASURER *in account with* SUPPORT OF PRACTICE AND MODELS SCHOOLS FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Receipts in 1902: —						
From Fitchburg, ...	$13,426 28	-	-	-	-	$13,426 28
Payments in 1902: —						
For Support of Normal School Funds, transfer under Chap. 39, R. L.,	-	$13,426 28	-	-	$13,426 28	-
	$13,426 28	$13,426 28	-	-	$13,426 28	$13,426 28

TREASURER *in account with* TAUNTON INSANE HOSPITAL FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From John Kittredge, Treas.,	$114,679 76		–		–	–		–	$114,679 76
Owen Copp,	225 17		–		–	–		–	225 17
State Board of Charity,	176 43		–		–	–		–	176 43
Payments in 1902: —									
For Taunton Insane Hospital,		–	$114,135 52		–	–	$114,135 52		–
Balance Dec. 31, 1902,		–	945 84		–	–	945 84		–
	$115,081 36		$115,081 36		–	–	$115,081 36		$115,081 36

TREASURER *in account with* TEACHERS INSTITUTES FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From Income Mass. School Fund,	$1,705 99		–		–	–		–	$1,705 99
Payments in 1902: —									
For Expenses,		–	$1,705 99		–	–	$1,705 99		–
	$1,705 99		$1,705 99		–	–	$1,705 99		$1,705 99

TREASURER *in account with* TECHNICAL EDUCATION FUND COMMONWEALTH GRANT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	$2,075 35	–	$139,500 00	–	–	$141,575 35
Receipts in 1902: —						
From Chester Note,	500 00	–	–	$500 00	–	–
Reading Bonds,	7,500 00	–	–	7,500 00	–	–
Saugus Bonds,	5,000 00	–	–	5,000 00	–	–
Payments in 1902: —						
For Blackstone Note,	–	$2,000 00	2,000 00	–	–	–
Leicester Note,	–	5,000 00	5,000 00	–	–	–
Reading Note,	–	2,500 00	2,500 00	–	–	–
So. Hadley Note,	–	5,000 00	5,000 00	–	–	–
Balance Dec. 31, 1902,	–	575 35	–	141,000 00	$141,575 35	–
	$15,075 35	$15,075 35	$154,000 00	$154,000 00	$141,575 35	$141,575 35

Schedule of Securities in Technical Education Fund Commonwealth Grant.

Blackstone Note,	$2,000 00	*Amount brought forward,*	$108,000 00
Concord Note,	45,000 00		
Holbrook Bond,	15,000 00	Reading Bond,	10,000 00
Leicester Note,	5,000 00	Southbridge Bond,	10,000 00
Mansfield Bond,	13,000 00	South Hadley Note,	5,000 00
Natick Bond,	20,000 00	Watertown Bond,	3,000 00
Needham Note,	2,500 00	Winchester Note,	5,000 00
North Adams Note,	5,500 00		
Amount carried forward,	$108,000 00	Total,	$141,000 00

Dr. Treasurer *in account with* Income of Technical Education Fund Commonwealth Grant. Cr.

To Balance Dec. 31, 1901,	$905 26	By Mass. Agricultural College,	$3,957 40
Income for 1902,	5,669 84	Mass. Institute of Technology,	1,978 70
		Balance Dec. 31, 1902,	639 00
	$6,575 10		$6,575 10

TREASURER *in account with* TECHNICAL EDUCATION FUND UNITED STATES GRANT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$219,000 00		–		–	$219,000 00
Receipts in 1902: —									
From Boston & Albany R.R. Bonds,	$219,000 00		–		–	$219,000 00		–	–
Gloucester Bonds,	117,000 00		–		–	117,000 00		–	–
Hopedale Note,	20,000 00		–		–	20,000 00		–	–
Lynn Bonds,	102,000 00		–		–	102,000 00		–	–
Longmeadow Note,	5,000 00		–		–	5,000 00		–	–
New Britain, Ct., Note,	3,000 00		–		–	3,000 00		–	–
Norton Note,	2,500 00		–		–	2,500 00		–	–
Swampscott Note,	5,000 00		–		–	5,000 00		–	–
Springfield Note,	133,000 00		–		–	133,000 00		–	–
Payments in 1902: —									
For Gloucester Note,		–	$25,000 00	25,000 00		–		–	–
Gloucester Bonds,		–	117,000 00	117,000 00		–		–	–
Hopedale Note,		–	20,000 00	20,000 00		–		–	–
Holbrook Note,		–	25,000 00	25,000 00		–		–	–
Lynn Bonds,		–	102,000 00	102,000 00		–		–	–
Longmeadow Note,		–	5,000 00	5,000 00		–		–	–
Marshfield Note,		–	5,000 00	5,000 00		–		–	–
Medford Note,		–	27,750 72	27,750 72		–		–	–
New Britain, Ct., Note.,		–	3,000 00	3,000 00		–		–	–
Norton Note,		–	2,500 00	2,500 00		–		–	–
New Bedford Note,		–	10,000 00	10,000 00		–		–	–
Pittsfield Note,		–	10,000 00	10,000 00		–		–	–

Rockland Note,	-	10,000 00	10,000 00	-	-	-
Reading Note,	-	7,000 00	7,000 00	-	-	-
Rutland Note,	-	5,000 00	5,000 00	-	-	-
Swampscott Note,	-	5,000 00	5,000 00	-	-	-
Springfield Note,	-	133,000 00	133,000 00	-	-	-
Scituate Note,	-	12,500 00	12,500 00	-	-	-
Balance Dec. 31, 1902,	-	81,749 28	-	137,250 72	$219,000 00	-
	$606,500 00	$606,500 00	$743,750 72	$743,750 72	$219,000 00	$219,000 00

Schedule of Securities in Technical Education Fund U. S. Grant.

Gloucester Note,	$25,000 00	*Amount brought forward,*	$102,750 72
Holbrook Note,	25,000 00		
Mansfield Note,	5,000 00	Reading Note,	7,000 00
Medford Note,	27,750 72	Rockland Note,	10,000 00
New Bedford Note,	10,000 00	Rutland Note,	5,000 00
Pittsfield Note,	10,000 00	Scituate Note,	12,500 00
Amount carried forward,	$102,750 72	Total,	$137,250 72

DR. TREASURER *in account with* INCOME OF TECHNICAL EDUCATION FUND UNITED STATES GRANT. CR.

To Income for 1902, ...	$21,090 36	By Premiums and accrued interest on investments,	$10 417 12
		Mass. Agricultural College, ...	6,184 64
		Mass. Institute of Technology, ...	3,092 32
		Balance Dec. 31, 1902, ...	1,396 28
	$21,090 36		$21,090 36

TREASURER *in account with* TODD NORMAL SCHOOL FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$12,100 00		–		–	$12,100 00
No transactions in 1902. Balance Dec. 31, 1902, ...		–	–		–	$12,100 00	$12,100 00		–
		–	–	$12,100 00		$12,100 00	$12,100 00		$12,100 00

Schedule of Securities in Todd Normal School Fund.

Braintree Note,	$3,100 00
Swampscott Note,	9,000 00
Total,	$12,100 00

Dr. Treasurer *in account with* Income of Todd Normal School Fund. Cr.

To Income for 1902,	$457 62	By C. B. Tillinghast, Treas.,	$457 62

Treasurer *in account with* Westborough Insane Hospital Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From H. L. Davenport, Treas.,	$94,265 86		–		–	–		–	$94,265 86
Owen Copp, Executive,	218 54		–		–	–		–	218 54
State Board of Charity,	22 86		–		–	–		–	22 86
Payments in 1902: —									
For Westborough Insane Hospital,		–	$94,259 31		–	–	$94,259 31		–
Balance Dec. 31, 1902,		–	247 95		–	–	247 95		–
	$94,507 26		$94,507 26		–	–	$94,507 26		$94,507 26

TREASURER *in account with* WORCESTER INSANE ASYLUM FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From Albert Wood, Treas.,	$60,923 78		–		–	–		–	$60,923 78
Owen Copp, Executive,	182 86		–		–	–		–	182 86
Payments in 1902: —									
For Worcester Insane Asylum,		–	$53,704 39		–	–	$53,704 39		–
Balance Dec. 31, 1902,		–	7,402 25		–	–	7,402 25		–
	$61,106 64		$61,106 64		–	–	$61,106 64		$61,106 64

TREASURER *in account with* WORCESTER INSANE HOSPITAL FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: —									
From Albert Wood, Treas.,	$158,129 41		–		–	–		–	$158,129 41
Owen Copp, Executive,	88 25		–		–	–		–	88 25
State Board of Charity,	227 14		–		–	–		–	227 14
Payments in 1902: —									
For Worcester Insane Hospital,		–	$142,925 44		–	–	$142,925 44		–
Balance Dec. 31, 1902,		–	15,519 36		–	–	15,519 36		–
	$158,444 80		$158,444 80		–	–	$158,444 80		$158,444 80

TRUST DEPOSITS.

TREASURER *in account with* AMERICAN BENEFIT SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$6,500 00		–		–	$6,500 00
Receipts in 1902: —									
From Society for investment, . .	$3,500 00		–		–	–		–	3,500 00
Payments in 1902: —									
For Certificate of Deposit in First Nat. Bank of Salem, ...		–	$3,500 00	3,500 00		–		–	–
Balance Dec. 31, 1902: —									
Certificates of Deposit in First Nat. Bank of Salem, ...		–	–		–	$10,000 00	$10,000 00		–
	$3,500 00		$3,500 00	$10,000 00		$10,000 00	$10,000 00		$10,000 00

TREASURER *in account with* SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,		–	–	$316,000 00		–		–	$316,000 00
Receipts in 1902: —									
From Association for investment,	$15,000 00		–		–	–		–	15,000 00
Lowell Bonds,	20,000 00		–		–	$20,000 00		–	–
Lynn Bonds,	10,000 00		–		–	10,000 00		–	–
Reading Bonds,	20,000 00		–		–	20,000 00		–	–
Payments in 1902: —									
For Milwaukee Bonds,		–	$5,000 00	5,000 00		–		–	–
Met. Water Loan Bonds,		–	10,000 00	10,000 00		–		–	–
Association,		–	50,000 00		–	–	$50,000 00		–
Balance Dec. 31, 1902,		–	–		–	281,000 00	281,000 00		–
	$65,000 00		$65,000 00	$331,000 00		$331,000 00	$331,000 00		$331,000 00

Schedule of Securities in American Legion of Honor Trust Deposit.

Boston Bond,	$100,000 00	*Amount brought forward,*	$192,000 00
Cambridge Bond,	25,000 00		
Concord, N. H., Bond,	4,000 00	Massachusetts Bond (Water Loan),	10,000 00
Detroit, Mich., Bond,	5,000 00	Middleboro' Bond,	5,000 00
Enfield, Ct., Bond,	10,000 00	Milwaukee Bond,	5,000 00
Gloucester Bond,	2,000 00	Nashua, N. H., Bond,	5,000 00
Holyoke Bond,	6,000 00	Needham Bond,	10,000 00
Keene, N. H., Bond,	5,000 00	New Britain, Ct., Bond,	5,000 00
Leominster Bond,	10,000 00	Orange Bond,	4,000 00
Marlboro' Bond,	5,000 00	Portsmouth, N. H , Bond,	15,000 00
Massachusetts Bond (Abolition of Grade Crossings Loan),	20,000 00	Providence, R. I., Bond,	20,000 00
		Quincy Bond,	10,000 00
Amount carried forward,	$192,000 00	Total,	$281,000 00

Dr. Treasurer *in account with* Income of Supreme Council American Legion of Honor Trust Deposit. Cr.

To Income for 1902,	$11,540 00	By Supreme Council American Legion of Honor,	$11,540 00

TREASURER *in account with* BERKSHIRE LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Met. Water Loan Bond, . . .		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF BERKSHIRE LIFE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,000 00	By Berkshire Life Insurance Co., . . .	$3,000 00

TREASURER *in account with* BOSTON, CAPE COD AND NEW YORK CANAL CO. INCORPORATED TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...	$200,000 00		-		-	-		-	$200,000 00
No transactions in 1902.									
Balance Dec. 31, 1902, ...		-	$200,000 00		-	-	$200,000 00		-
	$200,000 00		$200,000 00		-	-	$200,000 00		$200,000 00

TREASURER *in account with* BOSTON ELEVATED RAILWAY CO. TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...		-	-	$500,000 00		-		-	$500,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Armory Loan Bonds, ...		-	-		-	$40,000 00		-	-
Mass. War Loan Bonds, . . .		-	-		-	200,000 00		-	-
Met. Sewerage Bonds, Neponset, .		-	-		-	135,000 00		-	-
State House Construction Bonds, .		-	-		-	125,000 00	$500,000 00		-
		-	-	$500,000 00		$500,000 00	$500,000 00		$500,000 00

DR. TREASURER *in account with* INCOME OF BOSTON ELEVATED RAILWAY CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$15,000 00	By Boston Elevated Railway Co., . . .	$15,000 00

TREASURER *in account with* BOSTON MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$29,900 00		–		–	$29,900 00
No transactions in 1902.									
Balance Dec. 31, 1902, ...		–	–		–	$29,900 00	$29,900 00		–
		–	–	$29,900 00		$29,900 00	$29,900 00		$29,900 00

Schedule of Securities in Boston Mutual Life Insurance Co. Trust Deposit.

Boston Bond,	$1,000 00	*Amount brought forward,*	$14,000 00
Boston & Albany R R. Bond,	2,000 00		
Connecticut & Passumpsic R.R. Bond,	2,000 00	Massachusetts Bond (Armory Loan),	5,000 00
Fitchburg R R. Bond,	4,000 00	Medford Bond,	3,000 00
Haverhill Bond,	1,000 00	Packard Nat. Bank, Greenfield, Certs. of deposit,	5,400 00
Holyoke Bond,	3,000 00	Providence Bond,	2,000 00
Marlboro' Bond,	1,000 00	Quincy Bond,	500 00
Amount carried forward,	$14,000 00	Total,	$29,900 00

Dr. Treasurer *in account with* Income of Boston Mutual Life Insurance Co. Trust Deposit. Cr.

To Balance Dec. 31, 1901,	$670 00	By Balance Dec. 31, 1902,	$1,703 00
Income for 1902,	1,033 00		
	$1,703 00		$1,703 00

Treasurer *in account with* British and Foreign Marine Insurance Co. Trust Deposit.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$304,839 80		–		–	$304,839 80
No transactions in 1902.									
Balance Dec. 31, 1902,		–	–		–	$304,839 80	$304,839 80		–
		–	–	$304,839 80		$304,839 80	$304,839 80		$304,839 80

Schedule of Securities in British and Foreign Marine Insurance Co. Trust Deposit.

Boston & Lowell R.R. Bond,	$100,000 00	*Amount brought forward,*	$125,839 80
Boston & Maine R R. Bond,	1,000 00		
Boston, Clinton, Fitchburg & New Bedford R.R. Bond,	2,000 00	Fitchburg R.R. Bond,	30,000 00
Eastern R.R. Bond,	17,000 00	Massachusetts Bond (Met. Sewer Loan),	12,000 00
Eastern R.R. (£1,200) Bond,	5,839 80	New England R.R. Bond,	50,000 00
		Old Colony R R. Bond,	87,000 00
Amount carried forward,	$125,839 80	Total,	$304,839 80

DR. TREASURER *in account with* INCOME OF BRITISH AND FOREIGN MARINE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$13,175 38	By British and Foreign Marine Insurance Co., .	$13,175 38

TREASURER *in account with* THE BROTHERHOOD ACCIDENT CO. OF BOSTON TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Company for investment, . .	$12,000 00		–		–	–		–	$12,000 00
Payments in 1902: —									
For Certificate of Deposit in Plymouth County Safe Deposit & Trust Company, ...		–	$11,000 00	$11,000 00		–		–	–
Wildey Savings Bank Book, .		–	1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902: —									
Certificate of Deposit in Plymouth County Safe Deposit & Trust Company, ...		–	–		–	$11,000 00		–	–
Wildey Savings Bank Book, .		–	–		–	1,000 00	$12,000 00		–
	$12,000 00		$12,000 00	$12,000 00		$12,000 00	$12,000 00		$12,000 00

Treasurer *in account with* Colonial Life Association Trust Deposit.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$7,185 07		–		–	$7,185 07
Receipts in 1902: —									
From Association for investment,	$4,988 15		–		–	–		–	4,988 15
Payments in 1902: —									
For Certificate of Deposit in Mercantile Trust Co. of Boston,		–	$3,988 15	$3,988 15		–		–	–
Deposit in Wildey Savings Bank,		–	1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902,		–	–		–	$12,173 22	$12,173 22		–
	$4,988 15		$4,988 15	$12,173 22		$12,173 22	$12,173 22		$12,173 22

Schedule of Securities in Colonial Life Association Trust Deposit.

Certificates of Deposit in Atlas Nat. Bank,	$1,185 07	*Amount brought forward,*	$9,173 22
Certificates of Deposit in Mercantile Trust Co.,	3,988 15		
Chelsea Bond,	1,000 00	Westfield Note,	2,000 00
State House Construction Bond,	3,000 00	Wildey Savings Bank Pass Book,	1,000 00
Amount carried forward,	$9,173 22	Total,	$12,173 22

DR. TREASURER *in account with* INCOME OF COLONIAL LIFE ASSOCIATION TRUST DEPOSIT. CR.

To Balance Dec. 31, 1901,	$799 62	By Balance Dec. 31, 1902,	$1,037 21
Income for 1902,	237 59		
	$1,037 21		$1,037 21

TREASURER *in account with* COLUMBIAN NAT. LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Company for investment,	$160,000 00		–		–	–		–	$160,000 00
Chicago, Burlington & Quincy R.R. Bonds,	15,000 00		–		–	$15,000 00		–	–
Cleveland & Pittsburg R.R. Bonds,	7,000 00		–		–	7,000 00		–	–
Eastern R.R. Bonds,	15,000 00		–		–	15,000 00		–	–
Fitchburg R.R. Bonds,	8,000 00		–		–	8,000 00		–	–
Old Colony R.R. Bonds,	15,000 00		–		–	15,000 00		–	–
Payments in 1902: —									
For Company,		–	$60,000 00		–	–	$60,000 00		–
Boston Bonds,		–	40,000 00	$40,000 00		–		–	–
Cleveland & Pittsburg R.R. Bonds,		–	7,000 00	7,000 00		–		–	–
Chicago, Burlington & Quincy R.R. Bonds,		–	15,000 00	15,000 00		–		–	–

Cambridge Bonds,	–	50,000 00	50,000 00	–	–	–
Eastern R.R. Bonds,	–	15,000 00	15,000 00	–	–	–
Fitchburg R R. Bonds,	–	8,000 00	8,000 00	–	–	–
Metropolitan Water Loan Bond,	–	10,000 00	10,000 00	–	–	–
Old Colony R.R. Bond,	–	15,000 00	15,000 00	–	–	–
Balance Dec. 31, 1902,	–	–	–	100,000 00	100,000 00	–
	$220,000 00	$220,000 00	$160,000 00	$160,000 00	$160,000 00	$160,000 00

Schedule of Securities in Columbian National Life Insurance Company of Boston.

Boston Bond,	$40,000 00
Cambridge Bond,	50,000 00
Massachusetts Bond (Water Loan),	10,000 00
Total,	$100,000 00

Dr. Treasurer *in account with* Income of Columbian Nat. Life Insurance Co. of Boston Trust Deposit. Cr.

To Income for 1902,	$633 20	By Columbian Nat. Life Ins. Co. of Boston,	$633 20

TREASURER *in account with* COMMERCIAL UNION ASSURANCE CO. LIMITED OF LONDON, ENGLAND, TRUST DEPOSIT.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Receipts in 1902: —						
From Company for investment, . .	$200,000 00	-	-	-	-	$200,000 00
United States Bonds, . . .	100,000 00	-	-	$100,000 00	-	-
Payments in 1902: —						
For Company, ...	-	$100,000 00	-	-	$100,000 00	-
New York City Bonds, . . .	-	100,000 00	$100,000 00	-	-	-
United States Bonds, . . .	-	100,000 00	100,000 00	-	-	-
Balance Dec. 31, 1902: —						
New York City Bond, . . .	-	-	-	100,000 00	100,000 00	-
	$300,000 00	$300,000 00	$200,000 00	$200,000 00	$200,000 00	$200,000 00

TREASURER *in account with* EMPLOYERS LIABILITY ASSURANCE CORPORATION, LIMITED, LONDON, ENG., TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$150,000 00		–		–	$150,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Andover Bonds, ...		–	–		–	$50,000 00		–	–
Dexter & Piscataquis River R.R. Bonds,		–	–		–	35,000 00		–	–
Lynn Bonds, ...		–	–		–	50,000 00		–	–
State House Construction Bonds, .		–	–		–	15,000 00	$150,000 00		–
		–	–	$150,000 00		$150,000 00	$150,000 00		$150,000 00

DR. TREASURER *in account with* INCOME OF EMPLOYERS LIABILITY ASSURANCE CORPORATION, LIMITED, LONDON, ENG., TRUST DEPOSIT. CR.

To income for 1902, ...	$5,925 00	By Employers' Liability Insurance Co., Limited, London, England, ...	$5,925 00
	$5,925 00		$5,925 00

TREASURER *in account with* EQUITABLE ACCIDENT COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$17,500 00		–		–	$17,500 00
Receipts in 1902: —									
From Company for investment, . .	$6,500 00		–		–	–		–	$6,500 00
Fitchburg R.R. Bonds, . .	4,000 00		–		–	$4,000 00		–	–
Third Nat. Bank Stock, . .	1,900 00		–		–	1,900 00		–	–
Payments in 1902: —									
For Company proceeds of Third Nat. Bank Stock, ...		–	$1,900 00		–	–	$1,900 00		–
Company proceeds of Fitchburg R.R. Bonds, ...		–	4,000 00		–	–	4,000 00		–
Illinois Central R.R. Bonds, . .		–	5,000 00	5,000 00		–		–	–
North End Savings Bank Book, .		–	500 00	500 00		–		–	–
Wildey Savings Bank Book, .		–	1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902, ...		–	–		–	18,100 00	18,100 00		–
	$12,400 00		$12,400 00	$24,000 00		$24,000 00	$24,000 00		$24,000 00

Schedule of Securities in Equitable Accident Company Trust Deposit.

American Nat. Bank of Boston, Certificate of Deposit,	$1,000 00	*Amount brought forward,*	$4,600 00
Boston Penny Savings Bank,	1,000 00	Home Savings Bank Pass Book,	1,000 00
Chicago, Burlington & Quincy R.R. Bond,	1,000 00	Illinois Central R.R. Co. Bond,	8,000 00
Commercial Nat. Bank of Boston, Certificate of Deposit,	1,000 00	North End Savings Bank Pass Book,	2,000 00
Freemans Nat. Bank, Boston, Certificate of stock,	600 00	Union Trust Co., Certificate of Deposit,	500 00
		Wildey Savings Bank Pass Book,	2,000 00
Amount carried forward,	$4,600 00	Total,	$18,100 00

Dr. Treasurer *in account with* Income of Equitable Accident Co. Trust Deposit. Cr.

To Balance Dec. 31, 1901,	$90 00	By Equitable Accident Co.,	$600 00
Income for 1902,	953 44	Balance Dec. 31, 1902,	443 44
	$1,043 44		$1,043 44

TREASURER *in account with* FAMILY PROTECTIVE UNION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...		–	–		$849 40	–		–	$849 40
No transactions in 1902.									
Balance Dec. 31, 1902: — Certificate of Deposit in Beacon Trust Co., ...		–	–		–	$849 40		$849 40	–
		–	–		$849 40	$849 40		$849 40	$849 40

TREASURER *in account with* FIDELITY BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...		–	–		$1,000 00	–		–	$1,000 00
Receipts in 1902: — From Illinois Central R.R. Bond, .	$1,000 00		–		–	$1,000 00		–	–
Payments in 1902: — For Arthur E. Dennison, Receiver, .		–	$1,000 00		–	–		$1,000 00	–
	$1,000 00		$1,000 00		$1,000 00	$1,000 00		$1,000 00	$1,000 00

DR. TREASURER *in account with* INCOME OF FIDELITY BENEFIT ASSOCIATION TRUST DEPOSIT. CR.

To Balance Dec. 31, 1901, ...	$87 50	By Arthur E. Dennison, Receiver, . . .	$105 00
Income for 1902, ...	17 50		
	$105 00		$105 00

TREASURER *in account with* FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE CO. OF FRANKFORT ON THE MAIN, GER., TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — United States Bonds, ...		–	–		–	$200,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

DR. TREASURER *in account with* INCOME OF FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE CO. OF FRANKFORT ON THE MAIN, GERMANY, TRUST DEPOSIT. CR.

To Income for 1902, ...	$6,000 00	By Frankfort Marine Accident & Plate Glass Insurance Co., ...	$6,000 00
	$6,000 00		$6,000 00

TREASURER *in account with* GRAND LODGE OF MASS. ORDER SONS OF ST. GEORGE TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–		$1,000 00		–		–	$1,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Lawrence Savings Bank Book, . .		–			–	$1,000 00	$1,000 00		–
		–		$1,000 00		$1,000 00	$1,000 00		$1,000 00

DR. TREASURER *in account with* INCOME OF GRAND LODGE OF MASS. ORDER SONS OF ST. GEORGE TRUST DEPOSIT. CR.

To Income for 1902, ...	$61 20	By Grand Lodge Mass. Order Sons of St. George,	$61 20

TREASURER *in account with* GROSS LOGE DES DEUTSCHEN ORDENS DER HARUGARI DES STAATES, MASSACHUSETTS, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$20,000 00		–		–	$20,000 00
Receipts in 1902: —									
From Association for investment, .	$2,700 00		–	–		–		–	2,700 00
Gottlieb Mauch Note, . .	1,400 00		–	–		$1,400 00		–	–
John and Caroline Stützle Note,	1,300 00		–	–		1,300 00		–	–
Payments in 1902: —									
For Association, ...		–	$2,700 00		–	–	$2,700 00		–
Home Savings Bank Book, . .		–	700 00	700 00		–		–	–
Institution for Savings in Roxbury and Vicinity Pass Book, .		–	1,000 00	1,000 00		–		–	–
Wildey Savings Bank Book, .		–	1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902, ...		–	–	–		20,000 00	20,000 00		–
	$5,400 00		$5,400 00	$22,700 00		$22,700 00	$22,700 00		$22,700 00

Schedule of Securities in Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts Trust Deposit.

Boston Schwaben Verein Note,	$8,500 00	*Amount brought forward,*	$15,200 00
Harmonia Singing Club Note,	2,000 00		
Home Savings Bank Pass Book,	700 00	Sumner Savings Bank Pass Books,	1,500 00
North End Savings Bank Pass Book,	1,000 00	Weber, Bertha L. & Rudolph Notes,	2,300 00
Rothfuchs, Edward Note,	2,000 00	Wildey Savings Bank Book,	1,000 00
Roxbury Institution for Savings Pass Book,	1,000 00		
Amount carried forward,	$15,200 00	Total,	$20,000 00

Treasurer *in account with* Supreme Council of the Home Circle Trust Deposit.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$11,000 00		–		–	$11,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Certificate of Deposit in Mass Loan & Trust Co.,		–	–		–	$11,000 00	$11,000 00		–
		–	–	$11,000 00		$11,000 00	$11,000 00		$11,000 00

TREASURER *in account with* JOHN HANCOCK MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Fitchburg R.R. Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF JOHN HANCOCK MUTUAL LIFE INS. CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,500 00	By John Hancock Mutual Life Insurance Co., .	$3,500 00

TREASURER *in account with* LA SOCIÉTÉ DES ARTISANS CANADIENS-FRANCAIS TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...		–	–	$5,000 00		–		–	$5,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Abolition of Grade Crossings Bond, .		–	–		–	$5,000 00	$5,000 00		–
		–	–	$5,000 00		$5,000 00	$5,000 00		$5,000 00

TREASURER *in account with* LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Boston Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF LONDON ASSURANCE CORPORATION TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,500 00	By London Assurance Corporation, . . .	$3,500 00

TREASURER *in account with* LOYAL PROTECTIVE ASSOCIATION OF BOSTON TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: — From Association for investment, .	$5,000 00		-		-	-		-	$5,000 00
Payments in 1902: — For Boston & Albany R.R. Bonds, .		-	$5,000 00	$5,000 00		-		-	-
Balance Dec. 31, 1902: — Boston & Albany R.R. Bonds, . .		-	-		-	$5,000 00	$5,000 00		-
	$5,000 00		$5,000 00	$5,000 00		$5,000 00	$5,000 00		$5,000 00

TREASURER *in account with* THE MARITIME INSURANCE CO. LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Abolition of Grade Crossings Loan Bond, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF THE MARITIME INSURANCE CO. LIMITED, TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,500 00	By The Maritime Insurance Co., Limited, . .	$3,500 00

TREASURER *in account with* THE MASONIC CASUALTY CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,059 94		–		–	$1,059 94
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Fitchburg R.R. Preferred Stock, . .		–	–		–	$1,000 00		–	–
Wildey Savings Bank Book, . .		–	–		–	59 94	$1,059 94		–
		–	–	$1,059 94		$1,059 94	$1,059 94		$1,059 94

DR. TREASURER *in account with* INCOME OF THE MASONIC CASUALTY CO. TRUST DEPOSIT. CR.

To Balance Dec. 31, 1901, ...	$242 50	By Balance Dec. 31, 1902, ...	$292 50
Income for 1902, ...	50 00		
	$292 50		$292 50

TREASURER *in account with* THE MARITIME INSURANCE CO. LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Abolition of Grade Crossings Loan Bond, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF THE MARITIME INSURANCE CO. LIMITED, TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,500 00	By The Maritime Insurance Co., Limited, . .	$3,500 00

TREASURER *in account with* THE MASONIC CASUALTY CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,059 94		–		–	$1,059 94
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Fitchburg R.R. Preferred Stock, . .		–	–		–	$1,000 00		–	–
Wildey Savings Bank Book, . .		–	–		–	59 94	$1,059 94		–
		–	–	$1,059 94		$1,059 94	$1,059 94		$1,059 94

DR. TREASURER *in account with* INCOME OF THE MASONIC CASUALTY CO. TRUST DEPOSIT. CR.

To Balance Dec. 31, 1901, ...	$242 50	By Balance Dec. 31, 1902, ...	$292 50
Income for 1902, ...	50 00		
	$292 50		$292 50

TREASURER *in account with* MASONIC MUTUAL ACCIDENT CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Company for investment, . .	$1,048 00		-		-	-		-	$1,048 00
Payments in 1902: —									
For Certificate of Deposit in Second Nat. Bank, Springfield, . .		-	$1,048 00	$1,048 00		-		-	-
Balance Dec. 31, 1902: —									
Certificate of Deposit in Second Nat. Bank, Springfield, . .		-	-		-	$1,048 00	$1,048 00		-
	$1,048 00		$1,048 00	$1,048 00		$1,048 00	$1,048 00		$1,048 00

DR. TREASURER *in account with* INCOME OF MASONIC MUTUAL ACCIDENT CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$15 72	By Balance Dec. 31, 1902, ...	$15 72

TREASURER *in account with* THE MASONIC PROTECTIVE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Association for investment,	$5,000 00		-		-	-		-	$5,000 00
Payments in 1902: —									
For Illinois Central R.R. Bonds,		-	$5,000 00	$5,000 00		-		-	-
Balance Dec. 31, 1902: —									
Illinois Central R.R. Bonds,		-	-		-	$5,000 00	$5,000 00		-
	$5,000 00		$5,000 00	$5,000 00		$5,000 00	$5,000 00		$5,000 00

TREASURER *in account with* MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$9,200 00		–		–	$9,200 00
Receipts in 1902:—									
From Springfield Institution for Savings Book, ...	$1,000 00		–		–	$1,000 00		–	–
Westfield Note, ...	1,800 00		–		–	1,800 00		–	–
Woronoco Savings Bank Book,	1,000 00		–		–	1,000 00		–	–
Payments in 1902:—									
For Henry C. Bliss, Receiver, . .		–	$3,800 00		–	–	$3,800 00		–
Balance Dec. 31, 1902:—									
Westfield Notes, ...		–	–		–	5,400 00		5,400 00	–
	$3,800 00		$3,800 00	$9,200 00		$9,200 00	$9,200 00		$9,200 00

DR. TREASURER *in account with* INCOME OF MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA CR.
TRUST DEPOSIT.

To Income for 1902, ...	$288 00	By Balance Dec. 31, 1902, ...	$288 00

TREASURER *in account with* MASSACHUSETTS CATHOLIC ORDER OF FORESTERS TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,		–	–	$69,800 00		–		–	$69,800 00
Receipts in 1902: —									
From Association for investment,	$21,500 00		–		–	–		–	21,500 00
Union Institution for Savings Pass Book,	400 00		–		–	$400 00		–	–
Payments in 1902: —									
For Association,		–	$400 00		–	–	$400 00		–
Jeremiah Bush Note,		–	500 00		500 00	–		–	–
Wm. B. Durant Note,		–	5,000 00		5,000 00	–		–	–
James B. Johnson,		–	800 00		800 00	–		–	–
Henry Kuhn and John Amrheim Note,		–	2,000 00		2,000 00	–		–	–
John A. Kelly Note,		–	4,000 00		4,000 00	–		–	–
John F. Leahy Note,		–	1,400 00		1,400 00	–		–	–
Katherine M. Nolan,		–	3,800 00		3,800 00	–		–	–
Daniel P. Toomey,		–	4,000 00		4,000 00	–		–	–
Balance Dec. 31, 1902,		–	–		–	90,900 00		90,900 00	–
	$21,900 00		$21,900 00	$91,300 00		$91,300 00	$91,300 00		$91,300 00

Schedule of Securities in Massachusetts Catholic Order of Foresters Trust Deposit.

Amrheim, John, & Henry Kuhn, Note,	$2,000 00	*Amount brought forward,*	$54,200 00
Bush, Jeremiah, Note,	500 00	McDonald, John T, Note,	3,000 00
Carney, Catherine S. & Dan'l J., Note,	5,000 00	McGowan, John & Mary B., Note,	1,500 00
Cavanagh, Terence & Wm. H, Note,	7,000 00	McLaughlin, James J.,	3,500 00
Cronin, Sarah A. & Mary F., Note, jointly and severally,	3,500 00	Melia, Annie T., Note,	2,500 00
Devine, Chas. F. & Christina, Note,	3,000 00	Mulcahy, James, Note,	5,000 00
Doherty, Mary & Thos. F., Note,	12,000 00	Mulcahy, James, Note,	5,000 00
Green, Celia & Henry,	6,500 00	Murphy, Catherine E., Note,	3,000 00
Jackson, Chas. E., Note, assigned to W. B. Durant,	5,000 00	Nolan, Kath. M., Note,	3,800 00
Johnson, James B., Note,	800 00	Sullivan, Peter A., & Patrick F. Burke, Note,	3,000 00
Kelly, John A., Note,	4,000 00	Tholl, Charles, Note,	2,400 00
Leahy, John F, Note,	1,400 00	Toomey, Daniel P., Note,	4,000 00
McDonald, Hugh Miller, Note,	3,500 00	Total,	$90,900 00
Amount carried forward,	$54,200 00		

TREASURER *in account with* MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901,	–	–	$14,000 00	–	–	$14,000 00
Receipts in 1902: —						
From Association for investment,	$3,000 00	–	–	–	–	3,000 00
Boston Bonds,	1,000 00	–	–	$1,000 00	–	–
Detroit, Mich., Bond,	1,000 00	–	–	1,000 00	–	–
Payments in 1902: —						
For Barre, Vt., Bond,	–	$1,000 00	1,000 00	–	–	–
Medford Bond,	–	2,000 00	2,000 00	–	–	–
Association,	–	2,000 00	–	–	$2,000 00	–
Balance Dec. 31, 1902,	–	–	–	15,000 00	15,000 00	–
	$5,000 00	$5,000 00	$17,000 00	$17,000 00	$17,000 00	$17,000 00

TREASURER *in account with* MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,		–	–		$9,200 00	–		–	$9,200 00
Receipts in 1902:—									
From Springfield Institution for Savings Book,		$1,000 00	–		–	$1,000 00		–	–
Westfield Note,		1,800 00	–		–	1,800 00		–	–
Woronoco Savings Bank Book,		1,000 00	–		–	1,000 00		–	–
Payments in 1902:—									
For Henry C. Bliss, Receiver,		–	$3,800 00		–	–		$3,800 00	–
Balance Dec. 31, 1902:—									
Westfield Notes,		–	–		–	5,400 00		5,400 00	–
		$3,800 00	$3,800 00		$9,200 00	$9,200 00		$9,200 00	$9,200 00

DR. TREASURER *in account with* INCOME OF MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA CR. TRUST DEPOSIT.

To Income for 1902,	$288 00	By Balance Dec. 31, 1902,	$288 00

TREASURER *in account with* MASSACHUSETTS CATHOLIC ORDER OF FORESTERS TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,		–	–	$69,800 00		–		–	$69,800 00
Receipts in 1902: —									
From Association for investment,	$21,500 00		–		–	–		–	21,500 00
Union Institution for Savings Pass Book,		400 00	–		–	$400 00		–	–
Payments in 1902: —									
For Association,		–	$400 00		–	–		$400 00	–
Jeremiah Bush Note,		–	500 00		500 00	–		–	–
Wm. B. Durant Note,		–	5,000 00		5,000 00	–		–	–
James B. Johnson,		–	800 00		800 00	–		–	–
Henry Kuhn and John Amrheim Note,		–	2,000 00		2,000 00	–		–	–
John A. Kelly Note,		–	4,000 00		4,000 00	–		–	–
John F. Leahy Note,		–	1,400 00		1,400 00	–		–	–
Katherine M. Nolan,		–	3,800 00		3,800 00	–		–	–
Daniel P. Toomey,		–	4,000 00		4,000 00	–		–	–
Balance Dec. 31, 1902,		–	–		–	90,900 00		90,900 00	–
	$21,900 00		$21,900 00	$91,300 00		$91,300 00	$91,300 00		$91,300 00

Schedule of Securities in Massachusetts Catholic Order of Foresters Trust Deposit.

Amrheim, John, & Henry Kuhn, Note,	$2,000 00	*Amount brought forward,*	$54,200 00
Bush, Jeremiah, Note,	500 00	McDonald, John T., Note,	3,000 00
Carney, Catherine S. & Dan'l J., Note,	5,000 00	McGowan, John & Mary B., Note,	1,500 00
Cavanagh, Terence & Wm. H., Note,	7,000 00	McLaughlin, James J.,	3,500 00
Cronin, Sarah A. & Mary F., Note, jointly and severally,	3,500 00	Melia, Annie T., Note,	2,500 00
Devine, Chas. F. & Christina, Note,	3,000 00	Mulcahy, James, Note,	5,000 00
Doherty, Mary & Thos. F., Note,	12,000 00	Mulcahy, James, Note,	5,000 00
Green, Celia & Henry,	6,500 00	Murphy, Catherine E., Note,	3,000 00
Jackson, Chas. E., Note, assigned to W. B. Durant,	5,000 00	Nolan, Kath. M., Note,	3,800 00
Johnson, James B., Note,	800 00	Sullivan, Peter A., & Patrick F. Burke, Note,	3,000 00
Kelly, John A., Note,	4,000 00	Tholl, Charles, Note,	2,400 00
Leahy, John F., Note,	1,400 00	Toomey, Daniel P., Note,	4,000 00
McDonald, Hugh Miller, Note,	3,500 00		
Amount carried forward,	$54,200 00	Total,	$90,900 00

TREASURER *in account with* MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901,		–	–	$14,000 00		–		–	$14,000 00
Receipts in 1902: —									
From Association for investment,	$3,000 00		–		–	–		–	3,000 00
Boston Bonds,	1,000 00		–		–	$1,000 00		–	–
Detroit, Mich., Bond,	1,000 00		–		–	1,000 00		–	–
Payments in 1902: —									
For Barre, Vt., Bond,		–	$1,000 00		1,000 00	–		–	–
Medford Bond,		–	2,000 00		2,000 00	–		–	–
Association,		–	2,000 00		–	–		$2,000 00	–
Balance Dec. 31, 1902,		–	–		–	15,000 00		15,000 00	–
	$5,000 00		$5,000 00	$17,000 00		$17,000 00	$17,000 00		$17,000 00

Schedule of Securities in Massachusetts Mutual Accident Association Trust Deposit.

Barre, Vt., Bond,	$2,000 00	*Amount brought forward,*	$9,000 00
Boston & Lowell R.R. Bond,	1,000 00		
Cambridge Bond,	1,000 00	Malden Bond,	1,000 00
Chicopee Bond,	2,000 00	Maine Central R.R. Bond,	1,000 00
Everett Bond,	1,000 00	Medford Bond,	2,000 00
Indianapolis, Ind., Bond,	1,000 00	Quincy Bond,	2,000 00
Leominster Bond,	1,000 00		
Amount carried forward,	$9,000 00	Total,	$15,000 00

Dr. Treasurer *in account with* Income of The Massachusetts Mutual Accident Association Trust Deposit. Cr.

To Balance Dec. 31, 1901,	$550 00	By The Mass. Mutual Accident Association,	$1,000 00
Income for 1902,	550 00	Balance Dec. 31, 1902,	100 00
	$1,100 00		$1,100 00

TREASURER *in account with* MASSACHUSETTS MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Armory Loan Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,000 00	By Mass. Mutual Life Insurance Co., . . .	$3,000 00

TREASURER *in account with* NATIONAL ASSURANCE CO. OF IRELAND TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Abolition of Grade Crossing Bonds, .		–	–		–	$80,000 00		–	–
Boston Bonds, ...		–	–		–	120,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

DR. TREASURER *in account with* INCOME OF NATIONAL ASSURANCE CO. OF IRELAND TRUST DEPOSIT. CR.

To Income for 1902, ...	$6,950 00	By Nat. Assurance Co. of Ireland, . . .	$6,950 00

TREASURER *in account with* NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–		$700 00	–		–	$700 00
No Receipts in 1902.									
Payments in 1902: —									
For John W. Worthington, Receiver, .		–	–		–	$700 00		$700 00	–
		–	–		$700 00	$700 00		$700 00	$700 00

DR. TREASURER *in account with* INCOME OF NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST DEPOSIT. CR.

To Balance Dec. 31, 1901, ...	$79 50	By John W. Worthington, Receiver, . . .	$91 00
Income for 1902, ...	11 50		
	$91 00		$91 00

TREASURER *in account with* NEW ENGLAND CASUALTY CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–		$275 00	–		–	$275 00
Receipts in 1902: —									
From Company for investment, . .		$150 00	–		–	–		–	150 00
Payments in 1902: —									
For Certificate of Deposit in Nat. Bank of Redemption, ...		–	$150 00		150 00	–		–	–
Balance Dec. 31, 1902: —									
Certificate of Deposit in Nat. Bank of the Commonwealth, . . .		–	–		–	$275 00		–	–
Nat. Bank of Redemption, . . .		–	–		–	150 00		$425 00	–
		$150 00	$150 00		$425 00	$425 00		$425 00	$425 00

TREASURER *in account with* TRUSTEES OF THE RESERVE FUND OF THE NEW ENGLAND COMMERCIAL TRAVELLERS ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$24,000 00		–		–	$24,000 00
Receipts in 1902: —									
From Association for investment,	$2,000 00		–		–	–		–	2,000 00
Payments in 1902: —									
For Milton Bond,		–	$1,000 00		1,000 00	–		–	–
Norton Bond,		–	1,000 00		1,000 00	–		–	–
Balance Dec. 31, 1902,		–	–		–	$26,000 00	$26,000 00		–
	$2,000 00		$2,000 00	$26,000 00		$26,000 00	$26,000 00		$26,000 00

Schedule of Securities in Trustees of the Reserve Fund of the New England Commercial Travellers Association Trust Deposit.

Boston Bond,	$5,000 00	*Amount brought forward,*	$17,000 00
Boston & Albany R.R. Bond,	4,000 00		
Boston & Maine R.R.,	2,000 00	Newton Bond,	3,000 00
Cambridge Bond,	2,000 00	United States Bond,	1,000 00
Marlborough Bond,	3,000 00	Waltham Bond,	3,000 00
Milton Bond,	1,000 00	Worcester Bond,	2,000 00
Amount carried forward,	$17,000 00	Total,	$26,000 00

Dr. Treasurer *in account with* Income of Trustees of the Reserve Fund of the New England Cr. Commercial Travellers Association Trust Deposit.

To Balance Dec. 31, 1901,	$1,207 50	By New Eng. Commer'l Travellers' Association,	$2,000 00
Income for 1902,	955 00	Balance Dec. 31, 1902,	162 50
	$2,162 50		$2,162 50

TREASURER *in account with* NEW ENGLAND MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Metropolitan Water Loan Bond, . .		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,000 00	By New England Mutual Life Insurance Co., .	$3,000 00

TREASURER *in account with* THE NEW ZEALAND INSURANCE CO. OF NEW ZEALAND TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1902.									
Balance Dec. 31, 1902:— United States Bonds, ...		–	–		–	$200,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

DR. TREASURER *in account with* INCOME OF THE NEW ZEALAND INSURANCE CO. OF NEW ZEALAND TRUST DEPOSIT. CR.

To Income for 1902, ...	$6,000 00	By The New Zealand Insurance Co., . . .	$6,000 00

TREASURER *in account with* NORTHEASTERN INDEMNITY ASSOCIATION INCORPORATED TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,000 00		–		–	$1,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Savings Bank Book, Traders' Nat. Bank,		–	–		–	$1,000 00	$1,000 00		–
		–	–	$1,000 00		$1,000 00	$1,000 00		$1,000 00

TREASURER *in account with* OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED, LONDON, ENG., TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Abolition of Grade Crossings Loan Bonds, ...		–	–		–	$31,000 00		–	–
Armory Loan Bonds, ...		–	–		–	64,000 00		–	–
Met. Sewerage Neponset River Valley Loan Bonds, ...		–	–		–	5,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

DR. TREASURER *in account with* INCOME OF OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED, LONDON, ENG., TRUST DEPOSIT. CR.

To Income for 1902, ...	$3,155 00	By Ocean Accident & Guarantee Corporation, .	$3,155 00

TREASURER *in account with* THE PROGRESSIVE FRATERNITY INCORPORATED TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,000 00		–		–	$1,000 00
Receipts in 1902: —									
From Company for investment, . .	$1,000 00		–		–	–		–	1,000 00
Payments in 1902: —									
For Gloucester Bond, ...		–	$1,000 00	1,000 00		–		–	–
Balance Dec. 31, 1902: —									
Gloucester Bond, ...		–	–		–	$1,000 00		–	–
Fall River Bond, ...		–	–		–	1,000 00	$2,000 00		–
	$1,000 00		$1,000 00	$2,000 00		$2,000 00	$2,000 00		$2,000 00

TREASURER *in account with* THE SUPREME LODGE PORTUGUESE FRATERNITY OF THE UNITED STATES OF AMERICA TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–		$1,005 00	–		–	$1,005 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Certificate of Deposit in Shawmut Nat. Bank, ...		–	–		–	$1,005 00		$1,005 00	–
		–	–		$1,005 00	$1,005 00		$1,005 00	$1,005 00

TREASURER *in account with* PROTECTIVE DISABILITY INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: —									
From Company for investment, . .	$2,020 00		-		-	-		-	$2,020 00
Certificate of Deposit in National Security Bank of Boston, .	1,010 00		-		-	$1,010 00		-	-
Payments in 1902: —									
For Company proceeds of Certificate of Deposit in National Security Bank of Boston, ...		-	$1,010 00		-	-	$1,010 00		-
Certificate of Deposit in First National Bank of Salem, . .		-	1,010 00	$1,010 00		-		-	-
Certificate of Deposit in National Security Bank of Boston, . .		-	1,010 00	1,010 00		-		-	-
Balance Dec. 31, 1902: —									
Certificate of Deposit in First National Bank of Salem, ...		-	-		-	1,010 00		1,010 00	-
		$3,020 00	$3,020 00	$2,020 00		$2,020 00		$2,020 00	$2,020 00

TREASURER *in account with* RELIANCE MARINE INSURANCE CO., LIMITED, LIVERPOOL, ENG., TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$25,000 00		–		–	$25,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — New York Central & Hudson River R.R. Bonds, ...		–	–		–	$25,000 00	$25,000 00		–
		–	–	$25,000 00		$25,000 00	$25,000 00		$25,000 00

DR. TREASURER *in account with* INCOME OF RELIANCE MARINE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$875 00	By Reliance Marine Insurance Co., . . .	$875 00

TREASURER *in account with* THE RIDGLEY PROTECTIVE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1902: — From Association for investment, .	$13,500 00		–		–	–		–	$13,500 00
Payments in 1902: — For Illinois Central R.R. Bonds, . .		–	$13,500 00	$13,500 00		–		–	–
Balance Dec. 31, 1902: — Illinois Central R.R. Bonds, . .		–	–		–	$13,500 00	$13,500 00		–
	$13,500 00		$13,500 00	$13,500 00		$13,500 00	$13,500 00		$13,500 00

Treasurer *in account with* Supreme Council of the Royal Arcanum Trust Deposit.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$1,359,000 00		–		–	$1,359,000 00
Receipts in 1902,	$315,000 00		–		–	–		–	315,000 00
Payments in 1902: —									
For Boston Bonds,		–	$70,000 00	70,000 00		–		–	–
Springfield Bonds,		–	80,000 00	80,000 00		–		–	–
St. Louis, Mo., Bonds,		–	65,000 00	65,000 00		–		–	–
Worcester Bonds,		–	100,000 00	100,000 00		–		–	–
Balance Dec. 31, 1902,		–	–		–	$1,674,000 00	$1,674,000 00		–
	$315,000 00		$315,000 00	$1,674,000 00		$1,674,000 00	$1,674,000 00		$1,674,000 00

Schedule of Securities in Supreme Council of the Royal Arcanum Trust Deposit.

Boston Bond,	$70,000 00	*Amount brought forward,*	$1,176,000 00
Cambridge Bond,	70,000 00		
Massachusetts Bond (Met. Parks),	700,000 00	Springfield Bond,	80,000 00
Massachusetts Bond (Met. Parks, Nantasket),	50,000 00	St. Louis Bond,	65,000 00
Massachusetts Bond (Met. Water Loan),	250,000 00	United States Bond,	253,000 00
Minneapolis Bond,	36,000 00	Worcester Bond,	100,000 00
Amount carried forward,	$1,176,000 00	Total,	$1,674,000 00

DR. TREASURER *in account with* INCOME OF STATE MUTUAL LIFE ASSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$6,000 00	By State Mutual Life Insurance Co., . . .	$6,000 00

TREASURER *in account with* THAMES AND MERSEY MARINE INSURANCE CO., LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...	–	–	$100,000 00	–	–	$100,000 00
Receipts in 1902: —						
From Company for investment, . .	$100,000 00	–	–	–	–	100,000 00
United States Bonds, . . .	100,000 00	–	–	$100,000 00	–	–
Payments in 1902: —						
For Boston Bonds, ...	–	$50,000 00	50,000 00	–	–	–
Chicago, Burlington & Quincy R.R. Bonds, ...	–	20,000 00	20,000 00	–	–	–
Illinois Central R.R. Bonds, . .	–	30,000 00	30,000 00	–	–	–
Company proceeds of U. S. Bonds,	–	100,000 00	–	–	$100,000 00	–
Balance Dec 31, 1902: —						
Boston Bonds, ...	–	–	–	50,000 00	–	–
Chicago, Burlington & Quincy R.R. Bonds, ...	–	–	–	20,000 00	–	–
Illinois Central R R. Bonds, . .	–	–	–	30,000 00	100,000 00	–
	$200,000 00	$200,000 00	$200,000 00	$200,000 00	$200,000 00	$200,000 00

DR. TREASURER *in account with* INCOME OF THAMES & MERSEY MARINE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$2,791 50	By Thames & Mersey Marine Insurance Co., .	$2,791 50

TREASURER *in account with* UNITED ORDER OF THE GOLDEN STAR TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,877 00		–		–	$1,877 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Home Savings Bank Book, . . .		–	–		–	$1,000 00		–	–
Wildey Savings Bank Book, . .		–	–		–	877 00	$1,877 00		–
		–	–	$1,877 00		$1,877 00	$1,877 00		$1,877 00

TREASURER *in account with* THE RIDGLEY PROTECTIVE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1902: — From Association for investment,	$13,500 00		–		–	–		–	$13,500 00
Payments in 1902: — For Illinois Central R.R. Bonds,		–	$13,500 00	$13,500 00		–		–	–
Balance Dec. 31, 1902: — Illinois Central R.R. Bonds,		–	–		–	$13,500 00	$13,500 00		–
	$13,500 00		$13,500 00	$13,500 00		$13,500 00	$13,500 00		$13,500 00

Treasurer *in account with* Supreme Council of the Royal Arcanum Trust Deposit.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balance Dec. 31, 1901,		–	–	$1,359,000 00		–		–	$1,359,000 00
Receipts in 1902,	$315,000 00		–		–	–		–	315,000 00
Payments in 1902: —									
For Boston Bonds,		–	$70,000 00	70,000 00		–		–	–
Springfield Bonds,		–	80,000 00	80,000 00		–		–	–
St. Louis, Mo., Bonds,		–	65,000 00	65,000 00		–		–	–
Worcester Bonds,		–	100,000 00	100,000 00		–		–	–
Balance Dec. 31, 1902,		–	–		–	$1,674,000 00	$1,674,000 00		–
	$315,000 00		$315,000 00	$1,674,000 00		$1,674,000 00	$1,674,000 00		$1,674,000 00

Schedule of Securities in Supreme Council of the Royal Arcanum Trust Deposit.

Boston Bond,	$70,000 00	*Amount brought forward,*	$1,176,000 00
Cambridge Bond,	70,000 00		
Massachusetts Bond (Met. Parks),	700,000 00	Springfield Bond,	80,000 00
Massachusetts Bond (Met. Parks, Nantasket),	50,000 00	St. Louis Bond,	65,000 00
Massachusetts Bond (Met. Water Loan),	250,000 00	United States Bond,	253,000 00
Minneapolis Bond,	36,000 00	Worcester Bond,	100,000 00
Amount carried forward,	$1,176,000 00	Total,	$1,674,000 00

TREASURER *in account with* ROYAL EXCHANGE ASSURANCE OF LONDON, ENGLAND, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
New York City Bonds, . . .		–	–		–	$100,000 00		–	–
Philadelphia, Penn., Bonds, . .		–	–		–	100,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

DR. TREASURER *in account with* INCOME OF ROYAL EXCHANGE ASSURANCE OF LONDON, ENG., TRUST DEPOSIT. CR.

To Income for 1902, ...	$7,000 00	By Brown Bros. & Co., Attorneys, . . .	$7,000 00

TREASURER *in account with* SAINT MICHAEL AUTONOMIC BENEFICENT ASSOCIATION INCORPORATED TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,000 00		–		–	$1,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
New Bedford Institution for Savings Book, ...		–	–		–	$1,000 00	$1,000 00		–
		–	–	$1,000 00		$1,000 00	$1,000 00		$1,000 00

TREASURER *in account with* STATE MUTUAL LIFE ASSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Metropolitan Water Loan Bond, . .		–	–		–	$200,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

DR. TREASURER *in account with* INCOME OF STATE MUTUAL LIFE ASSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$6,000 00	By State Mutual Life Insurance Co., . . .	$6,000 00

TREASURER *in account with* THAMES AND MERSEY MARINE INSURANCE CO., LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,000 00		–		–	$100,000 00
Receipts in 1902: —									
From Company for investment, . .	$100,000 00		–		–	–		–	100,000 00
United States Bonds, . . .	100,000 00		–		–	$100,000 00		–	–
Payments in 1902: —									
For Boston Bonds, ...		–	$50,000 00	50,000 00		–		–	–
Chicago, Burlington & Quincy R.R. Bonds, ...		–	20,000 00	20,000 00		–		–	–
Illinois Central R.R. Bonds, . .		–	30,000 00	30,000 00		–		–	–
Company proceeds of U. S. Bonds,		–	100,000 00		–	–	$100,000 00		–
Balance Dec 31, 1902: —									
Boston Bonds, ...		–	–		–	50,000 00		–	–
Chicago, Burlington & Quincy R.R. Bonds, ...		–	–		–	20,000 00		–	–
Illinois Central R.R. Bonds, . .		–	–		–	30,000 00	100,000 00		–
		$200,000 00	$200,000 00	$200,000 00		$200,000 00	$200,000 00		$200,000 00

DR. TREASURER *in account with* INCOME OF THAMES & MERSEY MARINE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$2,791 50	By Thames & Mersey Marine Insurance Co., .	$2,791 50

TREASURER *in account with* UNITED ORDER OF THE GOLDEN STAR TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,877 00		–		–	$1,877 00
No transactions in 1902.									
Balance Dec. 31, 1902: —									
Home Savings Bank Book, . . .		–	–		–	$1,000 00		–	–
Wildey Savings Bank Book, . .		–	–		–	877 00	$1,877 00		–
		–	–	$1,877 00		$1,877 00	$1,877 00		$1,877 00

TREASURER *in account with* UNITED STATES INDEMNITY SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$1,000 00		–		–	$1,000 00
No transactions in 1902.									
Balance Dec. 31, 1902: — Fitchburg R.R. Bond, ...		–	–		–	$1,000 00	$1,000 00		–
		–	–	$1,000 00		$1,000 00	$1,000 00		$1,000 00

DR. TREASURER *in account with* INCOME OF UNITED STATES INDEMNITY SOCIETY TRUST DEPOSIT. CR.

To Balance Dec. 31, 1901, ...	$180 00	By Balance Dec. 31, 1902, ...	$220 00
Income for 1902, ...	40 00		
	$220 00		$220 00

TREASURER *in account with* UNION HEALTH AND ACCIDENT CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–		$700 00	–		–	$700 00
Receipts in 1902: —									
From Company for investment, . .		$150 00	–		–	–		–	150 00
Payments in 1902: —									
For Certificate of Deposit in Colonial National Bank of Boston, . .		–	$150 00		150 00	–		–	–
Balance Dec. 31, 1902: —									
Certificates of Deposit in Colonial National Bank of Boston, . . .		–	–		–	$850 00		$850 00	–
		$150 00	$150 00		$850 00	$850 00		$850 00	$850 00

DR. TREASURER *in account with* INCOME OF UNION HEALTH AND ACCIDENT CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$17 11	By Balance Dec. 31, 1902, ...	$17 11

DR. TREASURER *in account with* INCOME OF UNION MARINE INSURANCE CO. TRUST DEPOSIT. CR.

To Income for 1902, ...	$5,354 23	By Union Marine Insurance Co., . . .	$5,354 23

SCHEDULE OF SECURITIES IN UNION MARINE INSURANCE CO. TRUST DEPOSIT.

Boston & Albany R.R. Bond, ...	$4,000 00	*Amount brought forward,*	$82,445 35
Boston & Maine R.R. Bond, ...	7,000 00		
Eastern R.R. Bond, ...	30,000 00	Massachusetts Bond (Met. Water Loan), . .	14,000 00
Eastern R.R. £7,900, ...	38,445 35	Old Colony R.R. Bond, ...	4,000 00
Fitchburg R.R. Bond, ...	3,000 00		
Amount carried forward, ...	$82,445 35	Total, ...	$100,445 35

TREASURER *in account with* UNION MARINE INSURANCE CO., LIMITED, LIVERPOOL, ENG., TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance Dec. 31, 1901, ...		–	–	$100,445 35		–		–	$100,445 35
No transactions in 1902.									
Balance Dec. 31, 1902, ...		–	–		–	$100,445 35	$100,445 35		–
		–	–	$100,445 35		$100,445 35	$100,445 35		$100,445 35

TREASURER *in account with* THE WORKMEN'S BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balance Dec. 31, 1901,	–	–	$13,000 00	–	–	$13,000 00
Receipts in 1902: —						
From Association for investment,	$7,000 00	–	–	–	–	7,000 00
Payments in 1902: —						
For Providence, R. I., Bonds,	–	$5,000 00	5,000 00	–	–	–
Westfield Bonds,	–	2,000 00	2,000 00	–	–	–
Balance Dec. 31, 1902: —						
Boston Bonds,	–	–	–	$8,000 00	–	–
Providence Bonds,	–	–	–	5,000 00	–	–
Taunton Bonds,	–	–	–	5,000 00	–	–
Westfield Bonds,	–	–	–	2,000 00	$20,000 00	–
	$7,000 00	$7,000 00	$20,000 00	$20,000 00	$20,000 00	$20,000 00

PUBLIC DOCUMENT . . . . . No. 6.

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1902.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1903.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 30, 1903.

To the Honorable Senate and House of Representatives.

I have the honor to present the fifty-fourth annual report of this department, it being for the year ending Dec. 31, 1902.

The financial condition of the Commonwealth is as follows: —

REVENUE RECEIPTS AND PAYMENTS.

The receipts and payments on account of revenue for the year 1902, including cash in the treasury, are shown in the following statement: —

Revenue receipts,	$5,614,579 18	
State tax for 1902,	1,500,000 00	
Cash on hand Jan. 1, 1902,	1,799,205 34	
Total applicable to running expenses,		$8,913,784 52
Receipts from other sources (including corporation tax, national bank tax, etc., distributed to cities and towns, etc., also temporary loans and assessments upon metropolitan districts and for special purposes),		13,082,580 69
Total,		$21,996,365 21
Payments during the year on account of running expenses,	$7,394,019 80	
Other payments (being a distribution of the corporation, national bank and other taxes and payments on account of the metropolitan districts, etc.),	13,247,175 58	
		20,641,195 38
Cash on hand Jan. 1, 1903,		$1,355,169 83

FUNDS.

The transactions on account of the several sinking and other funds show the following aggregates for the year: —

Receipts and Payments on Account of Funds.

Cash on hand Jan. 1, 1902,	$4,830,901 21	
Cash received during the year from all sources, including transfers, etc.,	29,169,275 08	
Total,		$34,000,176 29
Payments on these accounts,		28,874,256 62
Cash on hand Jan. 1, 1903,		$5,125,919 67

FUNDED DEBT.

Direct Debt.

Total direct debt Jan. 1, 1902,	$25,738,223 30	
Increased during the year by the issue of bonds to the amount of	1,675,100 00	
Total direct debt for State purposes Jan. 1, 1903,		$27,413,323 30
Amount of sinking funds applicable to the same,		13,940,695 21
Net direct debt Jan. 1, 1903,		$13,472,628 09

Contingent Debt.

The amount of the contingent debt Jan. 1, 1902, was	$51,958,412 00	
Increased during the year by the issue of bonds to the amount of	4,897,000 00	
Total contingent debt incurred for armories and the metropolitan districts to Jan. 1, 1903,		$56,855,412 00
Amount of sinking funds applicable to this debt,		4,394,034 35
Net contingent debt Jan. 1, 1903,		$52,491,377 65

Recapitulation.

Gross debt Jan. 1, 1902,		$77,696,635 30
Increase during the year,		6,572,100 00
		$84,268,735 30
Sinking funds Jan. 1, 1902,	$16,738,240 92	
Increase during the year,	1,566,488 64	
		18,304,729 56
Net funded debt Jan. 1, 1903,		$65,964,005 74

Estimated and Actual Revenue.

In the following table the estimated revenue of 1902 applicable to running expenses, the amount actually received and the sources from which it was derived, are given: —

SOURCES OF REVENUE.	Estimated Revenue. 1902.	Actual Revenue. 1902.
Corporation taxes, net,	$975,000 00	$1,288,620 68
Corporation taxes due and unpaid,	443,489 65	
National bank stock taxes, net,	375,000 00	406,526 76
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,450,000 00	1,594,502 56
Collateral legacy tax,	300,000 00	427,753 13
Insurance taxes and licenses,	400,000 00	464,762 56
Excise tax on life insurance companies,	220,000 00	248,860 11
Foreign railroad companies' tax,	26,000 00	24,649 80
Coal and mining companies' tax,	15,000 00	17,048 87
Hawkers' and peddlers' licenses,	18,000 00	19,505 50
Secretary's fees and commissions,	30,000 00	42,031 45
Fees from courts of insolvency,	12,000 00	14,147 16
Fees from inspection of boilers,	–	11,447 00
Foreign corporation fees,	–	9,340 00
Liquor licenses,	750,000 00	843,146 40
Interest on deposits, net,	100,000 00	31,492 12
Interest on sundry taxes,	–	8,092 20
Cities and towns for support of paupers,	–	82,095 31
Income Massachusetts Reformatory, rents, etc.,	5,000 00	6,124 07
Income State Prison, rents, etc.,	5,000 00	6,012 15
Income hospital, women's prison and reform schools, rents, etc.,	5,000 00	6,974 22
Sales of books,	–	11,279 92
Miscellaneous,	40,000 00	50,167 21
	$5,169,489 65	$5,614,579 18
Cash on hand Jan. 1, 1902,	–	1,799,205 34
State tax paid in 1902,	–	1,500,000 00
		$8,913,784 52

Receipts and Expenditures for General Purposes.

The following tables have been prepared to furnish information frequently sought from this department.

Table 1 shows the revenue and receipts applicable to general purposes.

Table 2 shows the actual expenditures.

All revenue and receipts derived from assessments upon the several metropolitan districts, namely, water, sewerage and parks, and for armories and other special purposes, and all payments therefrom, have been eliminated. For purposes of comparison the figures for the past five years are given.

Revenue and Receipts applicable to General Purposes.

Table 1.

	1898.	1899.	1900.	1901.	1902.
Corporation taxes, net,	$1,003,672 94	$949,130 57	$1,020,718 30	$1,333,971 15	$1,288,620 68
Bank stock taxes, net,	411,696 51	381,071 62	402,296 48	399,327 04	406,526 76
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,332,884 84	1,388,649 25	1,470,281 27	1,531,307 23	1,594,502 56
Collateral legacy tax, including interest,	572,197 07	484,913 27	407,289 92	514,136 97	433,710 47
Insurance taxes and licenses,	353,625 93	366,702 45	404,865 11	425,033 35	464,762 56
Excise tax on life insurance companies,	193,022 97	203,511 18	219,395 72	234,521 86	248,860 11
Foreign railroad companies' tax,	26,749 00	26,749 00	26,749 00	26,749 00	24,649 80
Coal and mining companies' tax,	7,819 32	13,296 27	21,450 96	21,065 26	17,048 87
Secretary's fees and commissions,	53,329 12	59,666 87	59,128 79	59,771 00	61,536 95
Fees from courts of insolvency,	33,934 53	14,353 20	15,119 93	13,813 89	14,147 16
Fees from inspection of boilers,	9,540 00	13,141 02	11,686 00	12,059 00	11,447 00
Sales of books,	2,981 15	2,345 97	1,790 75	2,312 32	11,279 92
Income from sundry prisons,	20,989 30	19,126 33	18,678 41	17,090 68	19,110 44
Liquor licenses,	770,524 66	733,467 33	805,191 17	811,683 23	843,146 40
Support of paupers from cities and towns,	89,356 89	107,655 59	120,812 54	117,606 80	82,095 31
Interest on bank balances, net,	41,313 34	38,906 54	27,957 79	25,973 79	31,492 12
Miscellaneous,	53,007 09	31,210 46	29,387 51	36,978 87	61,642 07
Total revenue,	$4,976,644 66	$4,833,896 92	$5,062,799 65	$5,583,401 44	$5,614,579 18
State tax,	1,500,000 00	1,500,000 00	1,500,000 00	1,750,000 00	1,500,000 00
Cash on hand January 1,	1,810,305 52	2,141,827 20	1,753,793 29	562,527 33	1,799,205 34
Totals,	$8,286,950 18	$8,475,724 12	$8,316,592 94	$7,895,928 77	$8,913,784 52

Expenditures for General Purposes.

Table 2.

	1898.	1899.	1900.	1901.	1902.
Legislative department,	$337,835 27	$329,230 59	$349,536 92	$380,100 81	$349,277 59
Executive and other departments,	162,316 46	177,598 56	160,924 27	164,920 49	184,803 92
Commissions and boards,	421,361 47	484,679 24	530,278 57	502,262 60	514,936 41
Judiciary,	334,525 77	355,931 30	366,466 61	388,388 91	399,987 60
Educational, including State Library,	435,235 82	465,488 93	522,484 86	536,188 41	558,237 00
Charitable,	1,014,451 05	1,035,653 60	1,152,737 54	1,156,977 43	1,299,817 22
State and military aid and other war expenses,	756,863 58	864,525 42	834,408 35	841,996 01	857,901 87
Agricultural, including Cattle Commissioners and expenses of the Gypsy Moth Commission,	308,742 30	330,847 36	162,002 06	136,924 83	130,789 76
Reformatory and correctional,	790,790 28	828,207 44	841,504 61	856,251 91	886,013 57
Military,	268,252 07	304,054 20	327,916 84	334,115 13	328,456 28
State House,	96,615 51	99,847 88	107,901 82	103,607 56	117,640 52
Printing other than legislative,	151,569 01	139,579 91	149,428 98	131,264 77	181,313 74
Public buildings,	502,574 68	416,511 82	363,001 95	269,274 53	361,188 06
Sinking funds, etc.,	216,708 25	322,289 68	279,792 56	100,000 00	301,779 48
Interest on actual State debt,	792,603 25	896,679 57	858,480 16	795,429 01	793,264 13
Miscellaneous,	149,536 64	83,540 16	169,294 54	182,815 22	184,928 10
Totals,	$6,739,981 41	$7,134,665 66	$7,176,160 64	$6,880,517 62	$7,450,333 25

Estimates for 1903.

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor, under the provisions of chapter 6 of the Revised Laws, by the officers and boards having charge of the several branches of the public service.

Estimated Expenses, etc.	Estimates, 1903.	Appropriations, 1902.
Departments, etc.		
Executive department,	$48,800 00	$48,600 00
Legislative department,	361,500 00	361,500 00
Secretary's department,	53,800 00	57,000 00
Treasurer's department,	36,100 00	36,200 00
Auditor's department,	20,600 00	20,600 00
Attorney-General's department,	45,000 00	45,000 00
Tax Commissioner's department,	34,900 00	33,900 00
Commissioners of Savings Banks,	24,975 00	18,950 00
Insurance Commissioner's department,	49,325 00	44,225 00
Harbor and Land Commissioners,	42,200 00	40,650 00
Commissioners of Fisheries and Game,	27,555 00	24,765 00
Railroad Commissioners,	52,100 00	49,200 00
Bureau of Statistics of Labor,	34,000 00	29,800 00
Civil Service Commissioners,	26,550 00	25,700 00
Gas and Electric Light Commissioners,	30,800 00	26,666 67
Cattle Commissioners,	100,000 00	58,000 00
Controller of County Accounts,	8,450 00	8,200 00
Commissioner of Public Records,	5,400 00	5,400 00
Board of Conciliation and Arbitration,	18,050 00	13,443 69
State Board of Health,	81,000 00	71,000 00
Commissioners on Nautical Training School,	55,000 00	60,000 00
Deputy Sealer of Weights, Measures, etc.,	2,600 00	3,450 00
Ballot Law Commission,	2,000 00	1,750 00
Board of Registration in Dentistry,	3,650 00	1,700 00
Board of Registration in Medicine,	6,850 00	3,500 00
Board of Registration in Pharmacy,	7,725 00	7,750 00
Metropolitan Park Commission,	234,514 00	227,656 00
Massachusetts Highway Commission,	34,950 00	33,750 00
Commissioners on Province Laws,	21,200 00	13,150 00
Board of Bar Examiners,	1,500 00	1,500 00
	$1,471,094 00	$1,373,000 36
Educational.		
Support of normal schools,	$175,000 00	$173,936 70
Massachusetts school fund,	100,000 00	100,000 00
Aid to small towns to provide school superintendents,	96,250 00	82,500 00
Education of deaf pupils,	72,000 00	70,000 00
Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00
Normal Art School,	28,706 00	26,306 00
Tuition of children in small towns,	35,000 00	16,000 00
Board of Education, agents,	16,300 00	12,750 00
Massachusetts Institute of Technology,	29,000 00	29,000 00
Worcester Polytechnic Institute,	6,000 00	6,000 00
Premium on purchases for the Massachusetts school fund,	50,000 00	35,000 00
Aid to free public libraries,	3,500 00	4,500 00
Aid to pupils in normal schools,	4,000 00	4,000 00
Miscellaneous,	11,050 00	13,550 00
	$656,806 00	$603,542 70

Estimated Expenses, etc.	Estimates, 1903.	Appropriations, 1902.
Printing, etc.		
Public documents,	$44,500 00	$92,000 00
Assessors' books and blanks,	1,500 00	1,500 00
Paper,	32,000 00	32,000 00
Publishing laws,	500 00	500 00
Preservation of town records,	15,000 00	10,000 00
	$93,500 00	$136,000 00
Judiciary.		
Supreme and other courts,	$393,650 00	$323,366 67
Court of Land Registration,	30,000 00	27,000 00
	$423,650 00	$350,366 67
State House, etc.		
Care of building and grounds,	$116,900 00	$117,900 00
State Library,	18,100 00	17,300 00
	$135,000 00	$135,200 00
Agricultural.		
Secretary's department,	$15,500 00	$10,300 00
Members' travel,	1,500 00	1,500 00
Agricultural bounties,	19,800 00	19,600 00
State Dairy Bureau,	11,200 00	11,200 00
Veterinary laboratory,	1,000 00	1,000 00
Nursery inspection,	1,000 00	1,000 00
Agricultural Experiment Station,	10,000 00	10,000 00
Massachusetts Agricultural College scholarships,	10,000 00	10,000 00
Massachusetts Agricultural College,	18,000 00	18,000 00
Compensation of inspectors of animals,	7,000 00	7,000 00
Commercial feed stuffs,	1,200 00	1,200 00
Massachusetts Agricultural College, trustees' travel,	500 00	500 00
	$96,700 00	$91,300 00
Charitable.		
State Board of Insanity: —		
Salaries,	$17,100 00	$16,200 00
Expenses,	5,000 00	5,000 00
Transportation of paupers,	8,500 00	8,500 00
Support of insane, boarded out,	10,000 00	10,000 00
	$40,600 00	$39,700 00
State Board of Charity: —		
Division of adult poor,	$39,500 00	$38,000 00
Division of minor wards,	43,000 00	41,000 00
Expenses of the Board,	9,800 00	7,500 00
Auxiliary visitors,	1,600 00	1,600 00
Transportation of State paupers,	12,000 00	12,500 00
	$105,900 00	$100,600 00
Miscellaneous charitable: —		
Reimbursement to towns for support of insane persons,	$15,000 00	$16,416 55
Temporary aid to State paupers,	30,000 00	32,500 00
Support of State paupers,	60,000 00	65,000 00
Support of State paupers, Hospital Cottages,	6,500 00	6,000 00
Burial of State paupers,	8,000 00	8,500 00
Support of pauper infants,	50,000 00	53,000 00
Indigent and neglected children,	200,000 00	180,000 00
Danvers Insane Hospital,	43,074 46	43,213 39
State Hospital,	205,660 00	197,000 00
Massachusetts State Sanatorium,	90,000 00	75,000 00
Massachusetts Charitable Eye and Ear Infirmary,	30,000 00	25,000 00
Massachusetts Hospital for Epileptics,	41,332 11	38,389 00

Estimated Expenses, etc.	Estimates, 1902.	Appropriations, 1902.
Charitable—Concluded.		
Massachusetts State Firemen's Association,	$12,000 00	$12,000 00
Medfield Insane Asylum,	48,547 92	65,515 20
Massachusetts School for Feeble-minded,	67,823 00	58,305 00
Northampton Insane Hospital,	19,490 00	21,123 00
State Colony for Insane,	13,800 00	
Taunton Insane Hospital,	45,855 00	42,419 00
Westborough Insane Hospital,	51,231 86	36,154 17
Worcester Insane Asylum,	35,346 88	29,994 25
Worcester Insane Hospital,	59,554 88	57,460 00
Expenses of contagious diseases,	50,000 00	50,000 00
Education of indigent children in the public schools,	23,000 00	21,500 00
Medical examiners' fees,	500 00	500 00
Annuities,	6,968 00	7,768 00
Pensions,	520 00	520 00
	$1,214,204 11	$1,143,277 56
Reformatory and Correctional.		
State Prison,	$162,000 00	$162,200 00
Massachusetts Reformatory,	216,600 00	216,600 00
Reformatory Prison for Women,	57,600 00	57,600 00
State Farm,	182,200 00	168,000 00
Lyman School for Boys,	90,700 00	86,910 00
State Industrial School for Girls,	49,142 00	43,100 00
Aiding convicts discharged from State Prison,	3,000 00	3,000 00
Agent for aiding discharged female prisoners,	4,000 00	4,000 00
Aiding prisoners discharged from Massachusetts Reformatory,	5,000 00	5,000 00
Prison Commissioners,	16,925 00	15,800 00
Prison Commissioners' agents,	5,200 00	5,200 00
District Police,	125,900 00	116,100 00
Expenses steamer "Lexington,"	9,000 00	9,000 00
Trustees State Industrial and Lyman Schools,	1,300 00	1,000 00
Massachusetts Hospital for Dipsomaniacs and Inebriates,	21,910 50	44,829 00
Miscellaneous,	2,000 00	1,900 00
	$952,477 50	$940,239 00
War Expenses.		
State and military aid,	$794,000 00	$770,000 00
Commissioner of State Aid and Pensions,	18,240 00	19,600 00
Commissioners on War Records,	10,000 00	10,000 00
Massachusetts Soldiers' Home,	35,000 00	35,000 00
	$857,240 00	$834,600 00
Military.		
Adjutant-General's bureau,	$24,300 00	$23,200 00
Quartermaster-General's bureau,	5,000 00	5,000 00
Militia pay of officers and men,	150,000 00	150,000 00
Militia transportation,	19,000 00	19,000 00
Quartermaster's supplies,	10,000 00	10,000 00
Armory rents,	38,000 00	37,000 00
Militia camp ground,	1,000 00	1,000 00
Military accounts,	4,000 00	4,000 00
Instruction in riding,	4,000 00	4,000 00
Repairs to clothing,	9,000 00	9,000 00
Care of armories,	28,000 00	25,000 00
Care of U. S. S. "Inca,"	1,200 00	1,200 00
Janitors of armories,	7,000 00	7,000 00
Rifle practice,	20,000 00	20,000 00
Preservation of war records,	1,000 00	1,500 00
Allowance, responsibility for property,	5,150 00	-
Surgeon-General's bureau,	6,250 00	5,900 00
	$332,900 00	$322,800 00

Estimated Expenses, etc.		Estimates, 1903.	Appropriations, 1902.
Interest, etc.			
Interest on direct debt,	$789,930 00		$795,429 01
Interest on contingent debt,	2,051,812 36		1,606,722 31
		$2,841,742 36	$2,402,151 32
Unpaid interest,		13,363 00	7,807 50
Unpaid warrants,		6,938 04	1,215 13
Unexpended appropriations, about		600,000 00	781,293 00
Deficiencies, about		28,000 00	31,000 00
		$3,490,043 40	$3,223,466 95
Miscellaneous.			
Escheated estates,		$2,000 00	$1,900 00
Construction of roads in Mashpee,		300 00	300 00
Construction of roads in Truro,		500 00	500 00
Unclaimed dividends of insurance companies and savings banks,		2,500 00	2,500 00
North metropolitan system of sewerage, maintenance,		122,600 00	103,400 00
South metropolitan system of sewerage, maintenance,		101,491 82	93,666 00
Massachusetts war loan sinking fund,		567 51	–
Medfield Insane Asylum loan sinking fund,		6,149 37	–
State highway loan sinking fund,		66,403 59	105,640 82
State House loans sinking fund,		69,347 60	90,307 36
Commonwealth's portion of expense of sewerage at Waltham,		820 89	820 89
Payment of claims arising from the death of firemen in discharge of their duties,		10,000 00	10,000 00
Miscellaneous,		25,000 00	–
		$407,680 78	$409,035 07
Recapitulation.			
Departments, etc.,		$1,471,094 00	$1,373,000 36
Educational,		656,806 00	603,542 70
Printing, etc.,		93,500 00	136,000 00
Judiciary,		423,650 00	350,366 67
State House, etc.,		135,000 00	135,200 00
Agricultural,		96,700 00	91,300 00
State Board of Insanity,		40,600 00	39,700 00
State Board of Charity,		105,900 00	100,600 00
Miscellaneous charitable,		1,214,204 11	1,143,277 56
Reformatory and correctional,		952,477 50	940,239 00
War expenses,		857,240 00	834,600 00
Military,		332,900 00	322,800 00
Interest, etc.,		3,490,043 40	3,223,466 95
Miscellaneous,		407,680 78	409,035 07
		$10,277,795 79	$9,703,128 31

Estimated Revenue and Receipts.

The estimates of the revenue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises, and the estimates of receipts upon taxes and assessments to be made as provided by law.

Estimated Revenue.

Corporation taxes, net,	$1,000,000 00	
Corporation tax due and unpaid,	82,829 69	
National bank stock taxes, net,	380,000 00	
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,500,000 00	
Collateral legacy tax,	375,000 00	
Insurance taxes and licenses,	400,000 00	
Excise tax on life insurance companies,	230,000 00	
Foreign railroad companies' tax,	24,500 00	
Coal and mining companies' tax,	14,000 00	
Hawkers' and peddlers' licenses,	18,000 00	
Secretary's fees and commissions,	35,000 00	
Fees from courts of insolvency,	12,000 00	
Liquor licenses,	800,000 00	
Interest on deposits,	100,000 00	
Cities and towns for support of paupers,	75,000 00	
Income from Massachusetts Reformatory,	5,000 00	
Income from State Prison,	5,000 00	
Income from almshouse, women's prison and reform schools,	5,000 00	
Miscellaneous,	65,000 00	
		$5,126,329 69

Estimated Receipts.

Gas and Electric Light Commissioners' tax,	$30,800 00	
Railroad Commissioners' tax,	52,100 00	
Interest on Fitchburg Railroad securities loan,	175,000 00	

Assessments for —

Operating north metropolitan system of sewerage,	122,600 00	
Operating south metropolitan system of sewerage,	101,491 82	
Interest on armory loan,	57,415 00	
Interest on metropolitan parks loan,	313,900 00	
Metropolitan parks, maintenance,	139,293 00	
Metropolitan boulevards, maintenance,	39,510 50	
Nantasket beach, maintenance,	16,200 00	
Interest on metropolitan sewerage loan,	352,497 36	
Interest on metropolitan water loan,	1,153,000 00	
		2,553,807 68
		$7,680,137 37
Cash on hand Jan. 1, 1903,		1,355,169 83
Total,		$9,035,307 20

Recapitulation.

Estimated expenses, etc.,	$10,277,795 79
Estimated revenue, etc.,	9,035,307 20
To be provided for by taxation,	$1,242,488 59

State and Military Aid.

By chapter 192 of the Acts of 1902 the Board of Commissioners of State Aid and the office of State Pension Agent were abolished, and the law provided for the appointment of a commissioner and deputy commissioner of State Aid and Pensions. This took effect March 19, 1902, thereby relieving the Auditor from any further duty in reference to questions of State aid. The present commission, which is known as the Commissioner of State Aid and Pensions, will report its doings to the present Legislature.

Total Payments of State Aid.

The total payments by the Commonwealth for State and military aid and burial of indigent soldiers and sailors, including appropriations made by the General Court toward maintenance of the Soldiers' Home in Massachusetts from 1861 to the close of 1901 were,		$27,562,316 67
State and military aid and burial of soldiers and sailors on account of 1901,		768,730 48
Special laws,	$1,828 00	
Soldiers' Home,	35,000 00	
		36,828 00
Total to Jan. 1, 1903,		$28,367,875 15

BOUNTIES.

Total payments of bounties on account of soldiers in the civil war to Jan. 1, 1902,		$17,870,643 16
Paid during the year 1902, under authority of resolves: —		
Chapter 28, Charles H. Sargent,	$125 00	
Chapter 38, Annie M. Babcock,	100 00	
Chapter 56, Frederick C. Margerum,	125 00	
Chapter 57, Dennis Cashman,	125 00	
		475 00
Total bounties to Jan. 1, 1903,		$17,871,118 16

ABOLITION OF GRADE CROSSINGS.

There has been issued during the present year scrip for the abolition of grade crossings, under authority of chapter 535 of the Acts of 1896, amounting to the sum of $300,000. The total amount issued under chapter 428 of the Acts of 1890 is $5,000,000, and under chapter 433 of the Acts of 1892 and chapter 257 of the Acts of 1896, $3,000,000, making a total issued up to the present time of $8,300,000.

The expenditures for this purpose up to Jan. 1, 1903, under authority of chapter 428 of the Acts of 1890, amount to $5,378,-471.82. The available cash balance under this act Jan. 1, 1902, was $953,346.92. There has been received from cities and towns during the present year the sum of $190,867.14; to which add the proceeds of the loan issued under chapter 535 of the Acts of 1896, $300,000, and also the amount transferred to this loan under authority of chapter 507 of the Acts of 1902, $400,000, making a total of $1,844,214.06.

Expenditures for abolitions during the present year amount to $523,702.05, leaving available Jan. 1, 1903, for the further abolition of grade crossings, $1,320,512.01.

The Treasurer has authority for a further issue of bonds under chapter 535 of the Acts of 1896, to reimburse the original $5,000,-000 loan, so called, for the expenses of the crossing on Congress Street. This crossing up to the present time has cost $945,893.67, and there has been repaid and remains to be paid

by the city of Boston on this account the sum of $74,239.62, making the net cost to the Commonwealth $871,654.05. This will enable the Treasurer, as the needs become apparent, to make a further issue of bonds to the amount of $571,654.05, which, added to the $1,320,512.01, will make available for the abolition of grade crossings, without any further issue of bonds, $1,892,166.06.

There was authorized in 1902, by chapter 440, a further issue of bonds for this purpose to the amount of $5,000,000, as an addition to the original loan of 1890; but as the act provides that the amount expended in any one year shall not exceed $500,000, the amount available at the present time would seem to be sufficient for several years without any additional issue of bonds.

Recapitulation.

Cash on hand available for the abolition of grade crossings Jan. 1, 1902,	$953,346 92
Received from cities and towns during the year 1902,	190,867 14
Proceeds of the loan issued under chapter 535 of the Acts of 1896,	300,000 00
Transferred from the loan authorized by chapter 433 of the Acts of 1892 and chapter 257 of 1896,	400,000 00
Total,	$1,844,214.06
Expenditures during the year 1902,	523,702 05
Cash in the fund Jan. 1, 1903,	$1,320,512 01

Massachusetts War Loan.

During the present year, under authority of chapter 561 of the Acts of 1898, an additional issue of scrip was made of $5,000, with interest at the rate of 3 per cent. per annum. This was issued to meet the State pay of certain soldiers who for some reason or other had failed to file their claims previously. The total issue of bonds on this account up to the present time is $1,235,000.

Metropolitan Parks Loan.

During the present year scrip has been issued, under authority of chapter 172 of the Acts of 1902, to the amount of $450,000, with interest at the rate of 3½ per cent. per annum. This sum adds to what is known as the metropolitan parks loan, series two. This makes a total issue of scrip for park purposes of $11,030,000, divided as follows: —

For park purposes,	$7,555,000 00
For boulevards,	3,475,000 00

One-half of the amount for boulevards is to be paid by the State at large, the balance by the metropolitan district.

The first assessment levied and collected by the Treasurer and

Receiver-General from the metropolitan parks district was paid into the treasury of the Commonwealth on the tenth day of December, 1902; it was for the years 1900, 1901 and 1902, and amounted to $1,708,239.26, and the following is the detail by years of the amount received from each city and town in the district: —

1900.

	Sinking Fund.	Interest.	Maintenance.	Total.
Boston,	$62,086 59	$138,125 00	$58,750 00	$258,961 59
Cambridge,	6,819 20	15,171 19	6,454 19	28,444 58
Chelsea,	1,805 56	4,016 96	1,708 91	7,531 43
Everett,	1,500 49	3,338 26	1,420 18	6,258 93
Lynn,	3,545 38	7,887 70	3,355 62	14,788 70
Malden,	3,076 60	6,844 74	2,911 93	12,833 27
Medford,	3,029 46	6,739 91	2,867 33	12,636 70
Melrose,	1,020 58	2,270 58	965 96	4,257 12
Newton,	6,391 40	14,219 45	6,049 28	26,660 13
Quincy,	1,628 26	3,622 52	1,541 11	6,791 89
Somerville,	4,305 59	9,578 99	4,075 12	17,959 70
Waltham,	1,654 26	3,680 37	1,565 72	6,900 35
Woburn,	902 78	2,008 48	854 45	3,765 71
Arlington,	996 98	2,218 07	943 62	4,158 67
Belmont,	534 48	1,189 09	505 87	2,229 44
Braintree,	422 90	940 87	400 27	1,764 04
Brookline,	7,476 40	16,633 32	7,076 22	31,185 94
Canton,	517 12	1,150 46	489 44	2,157 02
Cohasset,	82 65	180 00	65 00	327 65
Dedham,	966 06	2,149 27	914 33	4,029 66
Dover,	122 81	273 22	116 22	512 25
Hingham,	405 51	902 16	383 79	1,691 46
Hull,	518 39	1,153 30	490 64	2,162 33
Hyde Park,	943 70	2,099 52	893 18	3,936 40
Milton,	3,773 56	8,395 34	3,571 56	15,740 46
Nahant,	902 78	2,008 48	854 45	3,765 71
Needham,	286 41	637 22	271 08	1,194 71
Revere,	1,706 35	3,796 25	1,615 01	7,117 61
Saugus,	290 18	645 58	274 65	1,210 41
Stoneham,	429 02	954 50	406 07	1,789 59
Swampscott,	520 88	1,158 83	492 99	2,172 70
Wakefield,	481 15	1,070 45	455 40	2,007 00
Watertown,	1,140 87	2,538 19	1,079 80	4,758 86
Wellesley,	700 69	1,558 86	663 16	2,922 71
Weston,	598 92	1,332 46	566 86	2,498 24
Westwood,	121 49	270 29	114 99	506 77
Weymouth,	608 84	1,354 53	576 24	2,539 61
Winchester,	1,263 68	2,811 41	1,196 02	5,271 11
Winthrop,	595 20	1,324 18	563 34	2,482 72
	$124,173 17	$276,250 00	$117,500 00	$517,923 17

1901.

Boston,	$63,781 46	$138,579 63	$83,087 50	$285,448 59
Cambridge,	7,005 59	15,221 18	9,121 47	31,348 24
Chelsea,	1,854 91	4,030 20	2,415 13	8,300 24
Everett,	1,541 50	3,349 27	2,007 09	6,897 86
Lynn,	3,642 29	7,913 70	4,742 37	16,298 36
Malden,	3,160 70	6,867 30	4,115 28	14,143 28
Medford,	3,112 27	6,762 12	4,052 25	13,926 64
Melrose,	1,048 48	2,278 06	1,365 15	4,691 69

	Sinking Fund.	Interest.	Maintenance.	Total.
Newton,	$6,566 10	$14,266 32	$8,549 26	$29,381 68
Quincy,	1,672 77	3,634 46	2,178 01	7,485 24
Somerville,	4,423 28	9,610 56	5,759 25	19,793 09
Waltham,	1,699 48	3,692 50	2,212 77	7,604 75
Woburn,	927 46	2,015 09	1,207 58	4,150 13
Arlington,	1,024 24	2,225 38	1,333 56	4,583 18
Belmont,	549 09	1,193 01	714 92	2,457 02
Braintree,	434 46	943 97	565 70	1,944 13
Brookline,	7,680 77	16,688 14	10,000 54	34,369 45
Canton,	531 25	1,154 25	691 70	2,377 20
Cohasset,	82 65	180 00	150 00	412 65
Dedham,	992 47	2,156 35	1,292 24	4,441 06
Dover,	126 17	274 12	164 30	564 59
Hingham,	416 59	905 13	542 42	1,864 14
Hull,	532 56	1,157 11	693 43	2,383 10
Hyde Park,	969 49	2,106 44	1,262 31	4,338 24
Milton,	3,876 71	8,423 00	5,047 58	17,347 29
Nahant,	927 46	2,015 10	1,207 58	4,150 14
Needham,	294 24	639 32	383 09	1,316 65
Revere,	1,752 99	3,808 77	2,282 43	7,844 19
Saugus,	298 11	647 71	388 15	1,333 97
Stoneham,	440 75	957 64	573 86	1,972 25
Swampscott,	535 12	1,162 65	696 75	2,394 52
Wakefield,	494 31	1,073 97	643 61	2,211 89
Watertown,	1,172 05	2,546 56	1,526 05	5,244 66
Wellesley,	719 84	1,564 00	937 27	3,221 11
Weston,	615 29	1,336 85	801 10	2,753 24
Westwood,	124 81	271 17	162 48	558 46
Weymouth,	625 48	1,359 00	814 36	2,798 84
Winchester,	1,298 22	2,820 67	1,690 34	5,809 23
Winthrop,	611 47	1,328 55	796 12	2,736 14
	$127,562 88	$277,159 25	$166,175 00	$570,897 13

1902.

Boston,	$68,947 25	$147,012 50	$93,749 75	$309,709 50
Cambridge,	7,572 21	16,147 10	10,294 10	34,013 41
Chelsea,	2,004 94	4,275 35	2,725 62	9,005 91
Everett,	1,666 17	3,553 00	2,265 11	7,484 28
Lynn,	3,936 89	8,395 08	5,352 04	17,684 01
Malden,	3,416 34	7,285 04	4,644 34	15,345 72
Medford,	3,363 99	7,173 46	4,573 21	15,110 66
Melrose,	1,133 28	2,416 63	1,540 65	5,090 56
Newton,	7,097 18	15,134 14	9,648 34	31,879 66
Quincy,	1,808 07	3,855 55	2,458 00	8,121 62
Somerville,	4,781 04	10,195 17	6,499 65	21,475 86
Waltham,	1,836 94	3,917 11	2,497 24	8,251 29
Woburn,	1,002 48	2,137 68	1,362 82	4,502 98
Arlington,	1,107 08	2,360 74	1,505 01	4,972 83
Belmont,	593 50	1,265 57	806 83	2,665 90
Braintree,	469 60	1,001 40	638 42	2,109 42
Brookline,	8,301 99	17,703 27	11,286 19	37,231 45
Canton,	574 22	1,224 47	780 62	2,579 31
Cohasset,	96 43	194 00	150 00	440 43
Dedham,	1,072 74	2,287 53	1,458 36	4,818 63
Dover,	136 37	290 80	185 40	612 57
Hingham,	450 28	960 19	612 14	2,022 61
Hull,	575 64	1,227 50	782 56	2,585 70
Hyde Park,	1,047 90	2,234 58	1,424 59	4,707 07
Milton,	4,190 26	8,935 38	5,696 48	18,822 12
Nahant,	1,002 48	2,137 68	1,362 82	4,502 98
Needham,	318 03	678 20	432 35	1,428 58

	Sinking Fund.	Interest.	Maintenance.	Total.
Revere,	$1,894 78	$4,040 45	$2,575 86	$8,511 09
Saugus,	322 22	687 11	438 05	1,447 38
Stoneham,	476 39	1,015 90	647 64	2,139 93
Swampscott,	578 41	1,233 37	786 31	2,598 09
Wakefield,	534 29	1,139 31	726 34	2,399 94
Watertown,	1,266 85	2,701 46	1,722 23	5,690 54
Wellesley,	778 06	1,659 14	1,057 75	3,494 95
Weston,	665 05	1,418 16	904 11	2,987 32
Westwood.	134 90	287 68	183 38	605 96
Weymouth,	676 07	1,441 66	919 07	3,036 80
Winchester,	1,403 22	2,992 26	1,907 64	6,303 12
Winthrop,	660 92	1,409 38	898 48	2,968 78
	$137,894 46	$294,025 00	$187,499 50	$619,418 96

Metropolitan Sewerage Loan.

There has been issued during the present year the following additional scrip: —

Under authority of chapter 424 of the Acts of 1899, to continue the work on the high-level sewer, the sum of $864,000.

The total amount of scrip issued to Jan. 1, 1903, for the construction of sewers, is $11,169,912.

Metropolitan Water Loan.

Under authority of chapter 488 of the Acts of 1895, additional scrip has been issued to continue the work upon the metropolitan water system to the amount of $3,500,000, making a total issue of scrip to Jan. 1, 1903, of $34,500,000.

Under authority of this act the Treasurer and Receiver-General assessed and collected from the cities and towns in the metropolitan water district the sum of $1,546,081.23, divided as follows: —

Cost of maintenance,	$321,012 06
Sinking fund requirements,	471,145 71
Interest,	753,923 46

Prisons and Hospitals Loan.

Chapter 434 of the Acts of 1902 authorized the issue of scrip to the amount of $556,800, for a term not exceeding thirty years, for the construction and enlargement of certain public buildings which were named in the act. Under authority of this act the Treasurer and Receiver-General issued scrip to that amount, with interest at the rate of 3½ per cent. per annum. These bonds become due Nov. 1, 1931. This loan was issued to carry out what seems to be the policy of the Commonwealth, — to provide more economically for the annual increase in the number of insane by providing for increasing the capacity of the existing hospitals

rather than to establish any new institutions. The total issue of bonds under the various acts for these purposes up to Jan. 1, 1903, amounts to $921,600.

State House Loan.

Under authority of chapter 537 of the Acts of 1901 there has been a further issue of scrip to the amount of $75,000, to meet the expenses in connection with improving the tract of land around the State House. These bonds were issued at the rate of 3 per cent. per annum, and mature Oct. 1, 1918.

The total issue of scrip for all purposes in connection with the construction and remodelling of the State House up to Jan. 1, 1903, amounts to $6,410,000. Of this amount, bonds amounting to $2,335,000 became due and were paid July 1, 1901, leaving now outstanding scrip amounting to $4,075,000.

State Highway Loan.

Under authority of chapter 246 of the Acts of 1902 scrip to the amount of $375,000 was issued for the construction of State highways, bearing interest at the rate of 3 per cent. per annum on $10,000 and 3½ per cent. per annum on $365,000. This scrip becomes due April 1, 1932, and makes the total issue of scrip for highway purposes up to Jan. 1, 1903, $3,825,000.

The total amount of loans authorized by the Legislature up to date is $4,500,000.

The total expenditure up to Jan. 1, 1903, for highways, which includes the expenses of the temporary commission and of the permanent commission, from appropriations and loans, amounts to $4,395,630.17. This does not include any appropriations for interest on the loans or for sinking fund requirements.

The receipts have been as follows: —

From counties,	$139,824 98
From street railways,	2,421 39
From sundry towns for repairing highways,	13,689 00
	$155,935 37

Portraits.

Chapter 19 of the Resolves of 1902 authorized the expenditure of a sum not exceeding $500 for procuring the portraits of all the Auditors who have served the Commonwealth from the establishment of the office in 1849 up to and including the year 1902. The search for likenesses of my predecessors in this office proved a very interesting one, and I am happy to state that it was successful, and that their portraits are now upon the walls of this department. The expense incurred was $300.

LEGISLATION SUGGESTED.

State Institutions.

The various insane asylums and hospitals and the Hospital for Dipsomaniacs and Inebriates, the Hospital for Epileptics, State Sanatorium and the School for the Feeble-minded have been carried on during the present year under authority of sections 127 and 128 of chapter 87 of the Revised Laws.

Section 127 provides for an estimate to be filed with the Auditor of the Commonwealth, and an appropriation is made, determined by estimating at the rate of board fixed by law upon the average daily number of State patients for the preceding year plus the average annual increase for the preceding five years. This arrangement seemed to work very well during a large portion of the year, but inasmuch as the receipts, which the law provides shall be turned into the treasury of the Commonwealth and out of which are to be paid the expenses of running the institutions, in addition to the amount appropriated from the treasury of the Commonwealth, are received for the most part from cities and towns, and are payable quarterly, some of the institutions find themselves entirely out of money in the last month or two of the year, and have nothing with which to pay their outstanding bills.

Section 6 of chapter 87 provides that the State Board of Insanity shall have general supervision over all these hospitals, as well as the State Colony for the Insane, and also provides that on and after the first day of January, 1904, the Commonwealth shall, subject to the provisions of section 2 of chapter 451 of the Acts of the year 1900, have the care, control and treatment of all insane persons, the care of whom was vested by the provisions of law in force on the eleventh day of July in the year 1900 in the Commonwealth, in the cities or towns or in any board of officers thereof, or who may be committed to the asylums or institutions of the Commonwealth for the care of the insane. And it further provides that no city or town except Boston shall establish such an asylum or institution, nor, after said first day of January, maintain the same or be liable for board, care, treatment or act of any insane person.

The practical operation of this section is that the Commonwealth, on and after Jan. 1, 1904, assumes the care and cost of support of all the insane in cities and towns except Boston, and inasmuch as a large proportion of the receipts of the various hospitals comes from the cities and towns, which, after 1904, will be entirely cut off, the Commonwealth will be called upon to appropriate such sums of money as may be necessary to pay nearly the entire running expenses of these various institutions.

Now I respectfully recommend to the Legislature that sections 127 and 128 of chapter 87 be amended so as to provide for an annual appropriation out of the treasury of the Commonwealth to meet the expenses of the various institutions provided for by these sections, and at the same time to provide for the payment into the treasury of the Commonwealth of their entire receipts.

Metropolitan Parks Loan Sinking Fund.

In 1894 the Auditor recommended in his report that the sinking fund known as the metropolitan parks loan sinking fund be maintained for the purpose of paying at maturity all loans issued for parks and boulevards. In compliance with that recommendation the Legislature enacted in 1895 chapter 283, which provided for the consolidation of the sinking funds for park purposes and boulevards into one sinking fund. It seemed at that time wise to do this, but experience has shown that it was a mistake. One-half of the expense of boulevards is paid out of the general tax levy, and it has been found difficult to handle the sinking fund in such a way as to readily ascertain what proportion is applicable to the bonds issued for boulevard purposes. I would therefore respectfully recommend the repeal of chapter 283 of the Acts of 1895, and the passage of a law authorizing the Treasurer and Receiver-General to establish a new sinking fund, to be known as the metropolitan parks loan sinking fund, series two, and to authorize the transfer from the metropolitan parks loan sinking fund of such portion of the cash and securities as shall be determined to properly belong to the proposed new sinking fund. In consultation with the Treasurer and Receiver-General I find that he is in full accord with this recommendation, and will refer to the subject in his annual report.

Returns of Railroad Companies.

Chapter 438 of the Acts of 1902 provides, in section 5, that after the first day of April in the year 1903 the cost of printing and publishing various public documents shall be charged to and paid from the appropriation of the department from which they are issued. Under this law the cost of printing and binding the report of the Railroad Commissioners will be paid from an appropriation made for the expenses of the Railroad Commissioners and assessed upon the railroad companies. Section 84 of chapter 111 of the Revised Laws provides: "At the time of making such annual returns, each railroad corporation shall pay to the treasurer and receiver-general twenty dollars, which shall be applied to the payment of the expense of printing and binding the returns of the several railroad corporations." Insomuch as by chapter 438 of

1902 the entire expense of printing the report, including the returns, is to be borne by the railroad companies, I respectfully recommend that section 84 of chapter 111 of the Revised Laws be repealed.

Duties of the Auditor.

Among other duties devolving upon the Auditor of Accounts is the duty of annually examining the books, accounts and vouchers of the Treasurer and Receiver-General. This duty has been performed during the past year, and I am pleased to certify that I found the books, accounts and vouchers in excellent shape, and the cash and securities, as shown by the books of this department, to be correct.

In my last annual report I called attention to the fact that the Auditor, by virtue of his office, was a member of several commissions, and I respectfully suggested the expediency of legislation to relieve him from service upon some of these. Legislation has since relieved him from service upon the State aid commission and from the duty of examining as to the introduction into reports of maps, plans, etc. The experience of the past year has strengthened an opinion which I had already formed, that some change should be made in the commission on voting machines and ballot-boxes. My service on those commissions has clearly demonstrated that such duties should be entrusted to other hands, and I believe that the Commonwealth should follow the example of other States, where perhaps the matter has received even greater attention than here, and should establish a commission specially qualified by experience to pass upon mechanical devices of these sorts, said commission to receive compensation at the hands of those who present the machines for examination.

As I said in my last report, the responsibilities of this department have so largely increased during recent years that it would seem that the duties incident thereto, if properly attended to, should require all of the time of its head, and I again suggest the expediency of legislation relieving the Auditor from service at least upon the two commissions specially referred to.

Additional Clerical Assistance.

In my last annual report, referring to the increase of the work of this department, I respectfully recommended legislation authorizing me to expend $1,000 for clerical assistance in addition to the amount then authorized by law. My request was granted, but the experience of the past year has demonstrated that the amount appropriated is insufficient, and I respectfully recommend a further increase of $500.

In Conclusion.

Section 17 of chapter 6 of the Revised Laws provides that the Auditor shall prescribe the number and form of all analytical and subsidiary accounts which shall be made from the accounts of record kept at each institution. Investigation of the methods pursued at the various institutions of the Commonwealth developed the fact that various systems were in use, and it seemed to me desirable that a uniform system should be formulated for all of said institutions. I gave to the subject considerable time and thought, and arranged a system which I believe will show clearly, under proper departments, the expenses of each institution, and make it possible to compare one with another, the accounts being kept upon a uniform basis. This system has been in use for more than a year, as many of the institutions adopted it to take effect at the beginning of their year, that is, upon Oct. 1, 1901. It has seemed to work well, and the reports of the institutions and the details as shown in the report of this department will, I think, establish that fact. I desire to acknowledge that in formulating the system I received valuable aid from Dr. Copp, executive officer of the Board of Insanity.

Respectfully submitted,

HENRY E. TURNER,
Auditor.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

The aggregates are analyzed, detailed and tabulated, in compliance with the law, in the following numbered statements: —

STATEMENT No. I. is a general exhibit of the receipts and payments.
STATEMENT No. II. shows the sources of the revenue.
STATEMENT No. III. shows the revenue receipts in detail.
STATEMENT No. IV. shows the revenue payments for the year.
STATEMENT No. V. shows the revenue and the expenses, paid and unpaid, in 1901 and 1902.
STATEMENT No. VI. shows the expenses properly belonging to the years 1901 and 1902, with the appropriations for 1902.
STATEMENT No. VII. shows the expenses of 1902 in detail.

Statement I.—Receipts and Payments

Receipts on Account of Revenue.

Detail			
	Cash on hand Jan. 1, 1902,		$1,799,205 34
1	State tax,	$1,500,000 00	
2	Corporation tax,	5,563,961 89	
3	Savings bank tax,	1,535,960 42	
4	National bank tax,	951,600 49	
5	Excise tax on life insurance companies,	248,860 11	
6	Massachusetts Hospital Life Insurance Company,	58,542 14	
7	Annual insurance companies' tax,	391,063 54	
8	Life insurance companies' tax,	12,853 40	
9	Insurance licenses,	59,253 62	
10	Special license insurance tax,	1,592 00	
11	Collateral legacy tax,	427,753 13	
12	Coal and mining companies' tax,	17,048 87	
13	Gas and Electric Light Commissioners' tax,	14,530 74	
14	Railroad Commissioners' tax,	43,675 49	
15	Foreign railroad companies' tax,	24,649 80	
16	Boston Elevated Railway Company's tax,	102,853 06	
17	Railroad reports,	2,500 00	
18	Liquor licenses,	843,146 40	
19	Interest on deposits,	114,371 42	
20	Interest on corporation tax,	1,971 47	
21	Interest on collateral legacy tax,	5,957 34	
22	Interest on abolition grade crossings loan,	56,893 50	
23	Interest on armory loan,	51,614 51	
24	Interest on Fitchburg Railroad securities loan,	175,140 00	
25	Interest on Massachusetts Hospital for Epileptics loan,	125 12	
26	Interest on Massachusetts war loan,	50 00	
27	Interest on Medfield Insane Asylum loan,	608 39	
28	Interest on metropolitan sewerage loan,	235,162 87	
29	Interest on metropolitan water loan,	1,104,950 80	
30	Interest on metropolitan parks loan,	243,150 00	
31	Interest on metropolitan parks loan, series two,	95,021 83	
32	Interest on prisons and hospitals loan,	1,786 86	
33	Interest on State highway loan,	2,269 80	
34	Interest on State House loan,	997 91	
35	Interest on temporary loans,	33,130 74	
36	Interest on savings bank tax,	28 38	
37	Interest on State tax,	49 20	
38	Interest on liquor licenses,	20 49	
39	Interest on Gas and Electric Light Commissioners' tax,	74	
40	Interest on excise tax on life insurance companies,	57 89	
41	Interest on annual insurance companies' tax,	5 69	
42	Income State Prison,	6,012 15	
43	Income Massachusetts Reformatory,	6,124 07	
44	Income Reformatory Prison for Women,	2,041 76	
45	Income State Hospital,	1,829 45	
46	Income State Farm,	965 52	
47	Income Lyman School for Boys,	1,133 47	
48	Income State Industrial School for Girls,	1,004 02	
49	Income State Board of Charity,	82,095 31	
50	Foreign corporation fees,	9,340 00	
51	Fees for liquor certificates to druggists,	1,236 00	
	Amounts carried forward,	$14,034,991 80	$1,799,205 34

on Account of Revenue.

Payments on Account of Revenue.

Legislative department,	$344,696 87
Executive department,	42,226 18
Secretary's department,	44,995 33
Treasurer's department,	33,976 50
Auditor's department,	20,073 36
Attorney-General's department,	37,907 54
State House expenses,	110,544 98
State printing,	180,526 96
Judiciary,	400,328 04
Tax Commissioner's department,	32,706 36
Commissioners of Savings Banks,	16,886 38
Insurance Commissioner,	43,188 99
Harbor and Land Commissioners,	37,561 13
Railroad Commissioners,	45,459 37
Civil Service Commission,	25,857 83
Gas and Electric Light Commissioners,	22,746 70
Controller of County Accounts,	7,962 48
Bureau of Statistics of Labor,	29,764 41
Commissioner of Public Records,	4,574 81
State Board of Conciliation and Arbitration,	13,539 57
Commissioners on Nautical Training School,	59,136 61
Board of Publication,	26 57
Commissioners on Fisheries and Game,	24,360 43
Cattle Commissioners,	16,708 68
Board of Registration in Dentistry,	418 00
Board of Registration in Pharmacy,	5,853 40
Board of Registration in Medicine,	2,527 86
Ballot Law Commission,	1,557 15
State Highway Commission,	30,743 73
Commission on distribution of school fund,	414 58
Assayer and Inspector of Liquors,	289 29
Inspectors of Gas Meters,	4,792 38
Publication of the Province Laws,	10,364 91
State Fire Marshal,	15,326 20
State Board of Health,	73,312 13
Agricultural,	119,270 27
Educational expenses,	465,173 31
State Library,	17,288 12
Charitable department,	2,114,782 26
State Board of Charity,	99,910 96
State Board of Insanity,	27,609 92
Military department,	332,444 56
Expenses resulting from the wars,	858,124 10
Reformatory and correctional,	1,014,755 80
Public buildings,	338,139 68
Boston Elevated Railway Company's tax,	102,853 06
Street railway tax,	900,807 65
State House loans sinking fund,	90,307 36
State highway loan sinking fund,	105,640 82
Prisons and hospitals loan sinking fund,	5,831 30
Massachusetts school fund,	100,000 00
Collateral legacy tax,	688 86
Annual insurance tax,	6,000 00
Corporation tax,	3,374,533 56
National bank tax,	545,073 73
Foreign ships,	7,160 00
Construction of roads in Mashpee,	300 00
Construction of roads in Truro,	500 00
Gratuities,	11,387 37
Unclaimed dividends of insolvent corporations,	2,317 23
Massachusetts State Firemen's Association,	12,000 00
Amount carried forward,	$12,394,255 63

Statement I. — Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE — *Continued.*

Detail			
	Amounts brought forward, . . .	$14,034,991 80	$1,799,205 34
52	Fees from courts of insolvency, . .	14,147 16	
53	Fees from clerk of supreme judicial court,	849 00	
54	Fees for commissions, ...	10,905 00	
55	Fees from Attorney-General, . . .	928 40	
56	Fees from reporter of decisions, . .	37 00	
57	Fees, miscellaneous, ...	2,941 35	
58	Corporation fees, ...	28,128 10	
59	Fees from State inspection of boilers, .	11,447 00	
60	Commissioner of Corporations' fees, . .	2,689 69	
61	Hawkers' and peddlers' licenses, . .	19,505 50	
62	Limited partnerships, ...	57 00	
63	Sale of books, ...	11,279 92	
64	Sale of ballot-boxes, ...	350 00	
65	Sale of Massachusetts atlas sheets, . .	205 70	
66	Sale of Bradford History, ...	311 00	
67	Quartermaster's supplies, ...	1,718 87	
68	Fees from inspection of electric meters, .	16 50	
69	Fees from inspection of gas and gas meters,	15,077 45	
70	Sale of voting machines, ...	221 86	
71	Sale of old documents, ...	300 00	
72	Legislative bulletin, ...	352 00	
73	Rent of great ponds, ...	27 00	
74	Escheated estates, ...	2,660 53	
75	Penalties from gas and electric light companies, ...	10 00	
76	Penalties for illegal sale of dairy products,	285 00	
77	Penalties for infringement of fish laws, .	441 32	
78	Penalties for failure to make returns to State Board of Charity, ...	270 00	
79	Dividends from insolvent corporations, .	2,760 89	
80	Improvement of Sudbury meadows, . .	1,562 53	
81	Paris Exposition, 1900, ...	1,855 84	
82	Cattle Commissioners' expenses, . .	563 50	
83	Bureau of Labor, clerks and expenses, .	327 91	
84	Board of Registration in Dentistry, . .	755 40	
85	Board of Registration in Medicine, . .	9,886 89	
86	Board of Registration in Pharmacy, . .	311 57	
87	Support of paupers by cities and towns, .	31 00	
88	Support of pauper infants, ...	54 86	
89	Indigent and neglected children, . .	42	
90	High-level sewer, ...	10,677 96	
91	New furniture and fixtures, ...	140 00	
92	Massachusetts State Firemen's Association, ...	04	
93	Care and custody of trust deposits, . .	2,659 56	
94	Consolidation of statutes, ...	1,468 97	
95	Boston, Cape Cod & New York Canal Company, ...	1,700 00	
96	State Colony for the Insane, ...	24,119 13	
97	Expenses Danvers Insane Hospital, . .	133,211 16	
98	Expenses Massachusetts Hospital for Dipsomaniacs and Inebriates, ...	3,929 73	
99	Expenses Massachusetts Hospital for Epileptics, ...	33,562 43	
100	Expenses Massachusetts School for the Feeble-minded, ...	52,280 19	
101	Expenses Massachusetts State Sanatorium,	15,302 05	
102	Expenses Medfield Insane Asylum, . .	112,700 41	
103	Expenses Northampton Insane Hospital,	81,797 31	
	Amounts carried forward, . . .	$14,651,813 90	$1,799,205 34

on Account of Revenue.

PAYMENTS ON ACCOUNT OF REVENUE — *Continued.*

Amount brought forward,	$12,394,255 63
Ballot-boxes for cities and towns,	1,057 18
Escheated estates,	1,341 69
Expenses steamer "Lexington,"	9,476 87
Baring Brothers & Co., Limited,	75 13
Interest,	2,820,885 29
Annuities of Martha Johonnot,	105 41
Expenses on account Province Lands,	2,312 26
Endowment of colleges for the benefit of agriculture and the mechanic arts,	25,000 00
Boston, Cape Cod & New York Canal Company, interest,	10,587 38
Income State Board of Charity,	426 43
Apparatus for examination of engineers,	429 26
Massachusetts Institute of Technology,	29,000 00
Worcester Polytechnic Institute,	6,000 00
Collateral legacy tax refunded,	100 00
Staircase to reporters' gallery,	91 16
Sewage disposal, Massachusetts School for Feeble-minded,	820 89
Channel from Osterville Bay to Vineyard Sound,	10 63
Channel at Bass River between Dennis and Yarmouthport,	22,000 00
Survey of ship canal from Taunton River to Boston,	1,872 73
Survey of harbors,	4,878 15
Improvement of Apponagansett harbor,	13,130 60
Breakwater at Hull,	8,352 85
Removal of wrecks from tide-waters,	72 50
Town of Scituate, sea wall,	6,345 35
Town of Middlefield, repairing roads,	525 42
Town of Chester, repairing roads,	1,366 50
Little's bridge in Marshfield,	1,330 59
Town of Marshfield, repairing roads,	422 00
Protection of Hadley from Connecticut River,	4,801 05
Dredging South Boston shore,	2,122 44
Boundary lines of the Commonwealth,	85 46
Survey of Mount Tom,	1,645 59
Greylock State Reservation,	11,180 57
Wachusett Mountain State Reservation,	8,846 54
Committee on corporation laws,	1,222 07
Committee on Charles River dam,	19,652 23
Committee on printing Revised Laws,	600 00
Committee on compensation to towns, Wachusett Reservoir,	2,256 18
Temporary loans,	4,704,357 99
Penalties for illegal sale of dairy products,	300 00
New Bedford Textile School,	26,000 00
Lowell Textile School,	20,000 00
New England Industrial School for Deaf Mutes,	4,500 00
Metropolitan parks system, maintenance,	129,400 78
Metropolitan parks system, boulevard, maintenance,	77,652 61
Metropolitan parks system, Nantasket, maintenance,	16,061 38
North metropolitan system of sewerage, maintenance,	110,360 56
South metropolitan system of sewerage, maintenance,	99,015 61
Monument on Dorchester Heights,	11,976 10
Amount carried forward,	$20,614,409 06

Statement I.—Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE — *Concluded.*

Detail			
	Amounts brought forward, . . .	$14,651,813 90	$1,799,205 34
104	Expenses Taunton Insane Hospital, . .	114,135 52	
105	Expenses Westborough Insane Hospital, .	94,259 31	
106	Expenses Worcester Insane Asylum, .	53,704 39	
107	Expenses Worcester Insane Hospital, .	142,925 44	
108	North metropolitan system sewage disposal, maintenance, ...	104,485 68	
109	South metropolitan system sewage disposal, maintenance, ...	93,688 60	
110	Metropolitan parks system, maintenance,	132,343 00	
111	Metropolitan parks system, boulevard, maintenance, ...	40,156 50	
112	Metropolitan parks system, Nantasket, maintenance, ...	15,000 00	
113	Endowment of colleges for the benefit of agriculture and the mechanic arts, .	25,000 00	
114	Massachusetts Soldiers' Home, . . .	25,289 54	
115	Temporary loans, ...	4,704,357 99	
			20,197,159 87
			$21,996,365 21

on Account of Revenue.

PAYMENTS ON ACCOUNT OF REVENUE — *Concluded.*

Amount brought forward, ...	$20,614,409 06	
Monuments at Vicksburg, Miss., ...	2,390 00	
Monuments at Andersonville, Ga., ...	7,198 40	
Statue of Gen. Joseph Hooker, ...	12,000 00	
Statue of Gen. Nathaniel P. Banks, ...	2,300 00	
Portraits of State auditors, ...	300 00	
Portraits of governors, ...	500 00	
Portraits of State treasurers, ...	676 75	
Pan-American Exposition, Buffalo, ...	1,421 17	
		$20,641,195 38
Cash on hand Jan. 1, 1903, ...	. . . .	1,355,169 83
		$21,996,365 21

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1901 AND 1902.

STATEMENT No. II.

REVENUE PROPERLY BELONGING TO 1901 AND 1902.

[Particulars of 1902 in Detailed Statement No. 3.]

Detail		1901.	1902.
1	State tax,	$1,750,000 00	$1,500,000 00
2	Corporation tax,	5,281,800 83	5,471,023 98
3	Savings bank tax,	1,472,349 87	1,535,960 42
4	National bank tax,	940,799 36	939,832 70
5	Excise tax on life insurance companies,	234,521 86	248,860 11
6	Massachusetts Hospital Life Insurance Company,	58,957 36	58,542 14
7	Annual insurance companies' tax,	335,397 27	391,028 50
8	Life insurance companies' tax,	29,419 03	12,853 40
9	Insurance licenses,	58,711 22	59,253 62
10	Special license insurance tax,	1,056 17	1,592 00
11	Collateral legacy tax,	506,093 10	427,753 13
12	Coal and mining companies' tax,	20,096 19	16,386 29
13	Gas and Electric Light Commissioners' tax,	15,760 97	14,530 74
14	Railroad Commissioners' tax,	38,120 36	43,675 49
15	Foreign railroad companies' tax,	26,749 00	24,649 80
16	Boston Elevated Railway Company's tax,	94,438 69	102,853 06
17	Railroad reports,	2,880 00	2,500 00
18	Liquor licenses,	811,527 73	839,506 90
19	Interest on deposits,	122,471 47	102,300 88
20	Interest on corporation tax,	1,675 43	1,971 47
21	Interest on collateral legacy tax,	8,043 87	5,957 34
22	Interest on abolition of grade crossings loan,	65,016 45	56,893 50
23	Interest on armory loan,	44,043 05	51,614 51
24	Interest on Fitchburg Railroad securities loan,	175,000 00	175,140 00
25	Interest on Massachusetts Hospital for Epileptics loan,	462 77	125 12
26	Interest on Massachusetts war loan,	–	50 00
27	Interest on Medfield Insane Asylum loan,	811 80	608 39
28	Interest on metropolitan sewerage loan,	388,779 12	235,162 87
29	Interest on metropolitan water loan,	865,045 35	1,104,950 80
30	Interest on metropolitan parks loan,	476,955 50	243,150 00
31	Interest on metropolitan parks loan, series two,	77,953 75	95,021 83
32	Interest on prisons and hospitals loan,	3,464 71	1,786 86
33	Interest on State highway loan,	845 83	2,269 80
34	Interest on State House loan,	1,037 50	997 91
35	Interest on temporary loan,	–	33,130 74
36	Interest on savings bank tax,	29 91	28 38
37	Interest on State tax,	20 27	49 20
38	Interest on liquor licenses,	12	20 49
39	Interest on Gas and Electric Light Commissioners' tax,	–	74
40	Interest on excise tax on life insurance companies,	14 05	57 89
41	Interest on annual insurance companies' tax,	4 98	5 69
42	Income from State Prison,	5,429 28	6,012 15

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1901 AND 1902.

REVENUE BELONGING TO 1901 AND 1902 — *Continued.*

Detail		1901.	1902.
43	Income Massachusetts Reformatory,	$5,552 79	$6,124 07
44	Income Reformatory Prison for Women,	2,473 80	2,041 76
45	Income State Hospital,	1,743 26	1,829 45
46	Income State Farm,	933 11	965 52
47	Income Lyman School for Boys,	334 55	1,133 47
48	Income State Industrial School for Girls,	623 89	1,004 02
49	Income State Board of Charity,	117,606 80	82,095 31
50	Foreign corporation fees,	8,100 00	9,340 00
51	Fees for liquor certificates to druggists,	1,170 00	1,236 00
52	Fees from courts of insolvency,	13,811 10	10,777 64
53	Fees from clerk of supreme judicial court,	810 00	849 00
54	Fees for commissions,	10,215 00	10,905 00
55	Fees from Attorney-General,	869 49	928 40
56	Fees from reporter of decisions,	78 00	37 00
57	Fees, miscellaneous,	2,633 40	2,941 35
58	Corporation fees,	27,831 10	28,128 10
59	Fees from State inspection of boilers,	12,059 00	11,447 00
60	Commissioner of Corporation's fees,	2,167 25	2,689 69
61	Hawkers' and peddlers' licenses,	19,091 50	19,505 50
62	Limited partnerships,	56 00	57 00
63	Sale of books,	2,312 32	11,279 92
64	Sale of ballot-boxes,	50 00	350 00
65	Sale of Massachusetts atlas sheets,	231 77	205 70
66	Sale of Bradford's History,	444 00	311 00
67	Quartermaster's supplies,	1,869 83	1,718 87
68	Fees from inspection of electric meters,	16 50	16 50
69	Fees from Inspector of Gas and Gas Meters,	9,084 20	15,077 45
70	Sale of voting machines,	–	221 86
71	Sale of old documents,	–	300 00
72	Legislative Bulletin,	356 00	352 00
73	Rent of great ponds,	27 00	27 00
74	Escheated estates,	6,288 57	2,660 53
75	Penalties from gas and electric light companies,	60 00	10 00
76	Penalties for illegal sale of dairy products,	560 00	285 00
77	Penalties for infringement of fish laws,	688 68	441 32
78	Penalties for failure to make returns to State Board of Charity,	220 00	270 00
79	Dividends from insolvent corporations,	7 00	2,760 89
80	Improvement of Sudbury meadows,	1,562 55	1,562 53
81	Paris Exposition, 1900,	–	1,855 84
82	Cattle Commissioners' expenses,	988 03	563 50
83	Bureau of Labor, clerks and expenses,	349 92	327 91
84	Board of Registration in Dentistry,	–	755 40
85	Board of Registration in Medicine,	–	9,886 89
86	Board of Registration in Pharmacy,	–	311 57
87	Support of paupers by cities and towns,	238 02	31 00
88	Support of pauper infants,	246 47	54 86
89	Indigent and neglected children,	18 80	42
90	High-level sewer,	–	10,677 96
91	New furniture and fixtures,	324 93	140 00
92	Massachusetts State Firemen's Association,	–	04
93	Care and custody of trust deposits,	2,223 94	2,659 56
94	Consolidation of statutes,	–	1,468 97
95	Boston, Cape Cod & New York Canal Company,	–	1,700 00
96	State Colony for the Insane,	–	24,119 13
97	Expenses Danvers Insane Hospital,	–	133,211 16
98	Expenses Massachusetts Hospital for Dipsomaniacs and Inebriates,	–	3,929 73

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1901 AND 1902.

REVENUE BELONGING TO 1901 AND 1902 — *Concluded.*

Detail		1901.	1902.
99	Expenses Massachusetts Hospital for Epileptics,	–	$33,562 43
100	Expenses Massachusetts School for Feeble-minded,	–	52,280 19
101	Expenses Massachusetts State Sanatorium,	–	15,302 05
102	Expenses Medfield Insane Asylum,	–	112,700 41
103	Expenses Northampton Insane Hospital,	–	81,797 31
104	Expenses Taunton Insane Hospital,	–	114,135 52
105	Expenses Westborough Insane Hospital,	–	94,259 31
106	Expenses Worcester Insane Asylum,	–	53,704 39
107	Expenses Worcester Insane Hospital,	–	142,925 44
108	North metropolitan system sewage disposal, maintenance,	$76,710 42	104,485 68
109	South metropolitan system sewage disposal, maintenance,	76,070 00	93,688 60
110	Metropolitan parks system, maintenance,	209,450 00	132,343 00
111	Metropolitan parks system, boulevard, maintenance,	52,725 00	40,156 50
112	Metropolitan parks system, Nantasket, maintenance,	21,500 00	15,000 00
	Gas light companies' tax,	2,203 88	–
	Confiscated liquors,	1,000 00	–
	Interest on gas light companies' tax,	67	–
	Interest on Massachusetts Hospital for Consumptives loan,	1,742 21	–
	Interest on metropolitan sewerage loan, Neponset valley,	562 67	–
	State Prison industries,	279,140 88	–
	Massachusetts Reformatory industries,	219,348 51	–
	Reformatory Prison for Women industries,	48,531 48	–
	State Farm industries,	4,905 35	–
	Militia bounty,	10 00	–
	Militia transportation,	6 84	–
	Expenses of State armories,	12 00	–
	Auxiliary visitors, State Board of Charity,	2 75	–
	State insane paupers,	21 42	–
	State Board of Insanity, transportation,	38 05	–
	Medfield Insane Asylum, maintenance,	15 00	–
	Medical examiners' fees,	50	–
	Commissioners on Nautical Training School,	48 61	–
	Tax Commissioner's expenses,	5 35	–
	Civil Service Commissioners' expenses,	1 95	–
	Insurance Commissioner's expenses,	40 00	–
	Commissioner on State Aid, expenses,	15 00	–
	Gas and Electric Light Commissioners' expenses,	9 25	–
	Massachusetts Highway Commission,	50	–
	Board of Arbitration, expenses,	18 85	–
	Decennial census,	4 01	–
	Expenses on account of Province Lands in Provincetown,	68 36	–
	Commissioners on the Extermination of the Gypsy Moth,	876 77	–
	Lowell Normal School, buildings,	32 84	–
	House printing and binding,	2 64	–
	Forfeiture of contract,	100 00	–
		$15,167,334 55	$15,318,029 46

In the preparation of the foregoing statement, the revenue collected in 1902 which belongs to 1901 is credited to the latter year.

All sums of money paid from the revenue to the several funds, and many entries in Statement No. I., which are necessary for an accurate system of book-keeping, but which are temporary and disappear in a statement of actual results, are omitted.

The following items are of the classes named, and if they are added to the revenue of 1902, in Statement No. II., the footing will agree with the aggregate of the receipts in Statement No. I., viz.: —

Temporary loans,	$4,704,357 99
Massachusetts Soldiers' Home, from United States,	25,289 54
Revenue of previous years,	124,482 88
Endowment of colleges for the benefit of agriculture and mechanic arts,	25,000 00
Add footing of Statement II.,	15,318,029 46
Total as in Statement I.,	$20,197,159 87

STATEMENT No. III.

DETAILS No. 1.

STATE TAX FOR 1902.

[Acts 1902, chap. 536.]

Received from the following-named cities and towns: —

Abington,	$1,320 00	Charlemont,	$195 00
Acton,	930 00	Charlton,	510 00
Acushnet,	345 00	Chatham,	495 00
Adams,	2,670 00	Chelmsford,	1,290 00
Agawam,	765 00	Chelsea,	12,030 00
Alford,	90 00	Cheshire,	360 00
Amesbury,	2,805 00	Chester,	405 00
Amherst,	1,680 00	Chesterfield,	150 00
Andover,	2,730 00	Chicopee,	5,010 00
Arlington,	4,440 00	Chilmark,	120 00
Ashburnham,	495 00	Clarksburg,	150 00
Ashby,	330 00	Clinton,	3,975 00
Ashfield,	285 00	Cohasset,	2,910 00
Ashland,	540 00	Colrain,	345 00
Athol,	2,220 00	Concord,	2,565 00
Attleborough,	3,630 00	Conway,	360 00
Auburn,	345 00	Cottage City,	780 00
Avon,	450 00	Cummington,	165 00
Ayer,	810 00	Dalton,	1,470 00
Barnstable,	2,220 00	Dana,	195 00
Barre,	780 00	Danvers,	2,715 00
Becket,	270 00	Dartmouth,	1,425 00
Bedford,	555 00	Dedham,	4,470 00
Belchertown,	480 00	Deerfield,	705 00
Bellingham,	390 00	Dennis,	630 00
Belmont,	2,730 00	Dighton,	435 00
Berkley,	225 00	Douglas,	555 00
Berlin,	270 00	Dover,	480 00
Bernardston,	225 00	Dracut,	1,020 00
Beverly,	8,265 00	Dudley,	630 00
Billerica,	1,185 00	Dunstable,	165 00
Blackstone,	1,410 00	Duxbury,	855 00
Blandford,	240 00	East Bridgewater,	870 00
Bolton,	255 00	East Longmeadow,	270 00
Boston,	541,920 00	Eastham,	165 00
Bourne,	1,140 00	Easthampton,	1,560 00
Boxborough,	120 00	Easton,	2,655 00
Boxford,	390 00	Edgartown,	405 00
Boylston,	255 00	Egremont,	240 00
Braintree,	2,460 00	Enfield,	435 00
Brewster,	300 00	Erving,	225 00
Bridgewater,	1,395 00	Essex,	555 00
Brimfield,	225 00	Everett,	9,255 00
Brockton,	14,400 00	Fairhaven,	1,260 00
Brookfield,	765 00	Fall River,	37,410 00
Brookline,	40,815 00	Falmouth,	3,780 00
Buckland,	315 00	Fitchburg,	12,465 00
Burlington,	285 00	Florida,	90 00
Cambridge,	47,820 00	Foxborough,	1,065 00
Canton,	2,205 00	Framingham,	4,995 00
Carlisle,	195 00	Franklin,	1,710 00
Carver,	465 00	Freetown,	465 00

STATEMENT III. Revenue Receipts. DETAILS 1.

STATE TAX — *Continued.*

Gardner,	$2,925 00	Malden,	$15,390 00
Gay Head,	15 00	Manchester,	4,710 00
Georgetown,	540 00	Mansfield,	1,050 00
Gill,	255 00	Marblehead,	3,345 00
Gloucester,	8,505 00	Marion,	675 00
Goshen,	75 00	Marlborough,	4,770 00
Gosnold,	105 00	Marshfield,	705 00
Grafton,	1,320 00	Mashpee,	90 00
Granby,	240 00	Mattapoisett,	810 00
Granville,	195 00	Maynard,	1,065 00
Great Barrington,	2,175 00	Medfield,	795 00
Greenfield,	3,330 00	Medford,	10,005 00
Greenwich,	135 00	Medway,	735 00
Groton,	1,500 00	Melrose,	6,375 00
Groveland,	540 00	Mendon,	285 00
Hadley,	540 00	Merrimac,	690 00
Halifax,	150 00	Methuen,	2,505 00
Hamilton,	1,230 00	Middleborough,	2,205 00
Hampden,	210 00	Middlefield,	105 00
Hancock,	150 00	Middleton,	285 00
Hanover,	690 00	Milford,	3,105 00
Hanson,	375 00	Millbury,	1,170 00
Hardwick,	825 00	Millis,	345 00
Harvard,	540 00	Milton,	11,115 00
Harwich,	645 00	Monroe,	75 00
Hatfield,	585 00	Monson,	1,035 00
Haverhill,	13,725 00	Montague,	1,890 00
Hawley,	90 00	Monterey,	120 00
Heath,	90 00	Montgomery,	75 00
Hingham,	2,295 00	Mount Washington,	45 00
Hinsdale,	345 00	Nahant,	3,225 00
Holbrook,	720 00	Nantucket,	1,650 00
Holden,	675 00	Natick,	3,240 00
Holland,	45 00	Needham,	1,755 00
Holliston,	795 00	New Ashford,	30 00
Holyoke,	20,325 00	New Bedford,	29,730 00
Hopedale,	2,265 00	New Braintree,	225 00
Hopkinton,	915 00	New Marlborough,	300 00
Hubbardston,	345 00	New Salem,	165 00
Hudson,	1,710 00	Newbury,	585 00
Hull,	1,800 00	Newburyport,	5,505 00
Huntington,	285 00	Newton,	29,760 00
Hyde Park,	5,265 00	Norfolk,	300 00
Ipswich,	1,650 00	North Adams,	7,005 00
Kingston,	825 00	North Andover,	2,370 00
Lakeville,	300 00	North Attleborough,	2,085 00
Lancaster,	1,590 00	North Brookfield,	1,080 00
Lanesborough,	240 00	North Reading,	285 00
Lawrence,	20,445 00	Northampton,	6,270 00
Lee,	975 00	Northborough,	690 00
Leicester,	1,440 00	Northbridge,	2,310 00
Lenox,	1,785 00	Northfield,	525 00
Leominster,	3,930 00	Norton,	480 00
Leverett,	150 00	Norwell,	510 00
Lexington,	2,700 00	Norwood,	2,280 00
Leyden,	105 00	Oakham,	165 00
Lincoln,	1,170 00	Orange,	1,740 00
Littleton,	480 00	Orleans,	330 00
Longmeadow,	495 00	Otis,	120 00
Lowell,	37,560 00	Oxford,	795 00
Ludlow,	825 00	Palmer,	1,575 00
Lunenburg,	465 00	Paxton,	150 00
Lynn,	26,355 00	Peabody,	4,260 00
Lynnfield,	345 00	Pelham,	105 00

STATEMENT III. **Revenue Receipts.** DETAILS 1.

STATE TAX — *Concluded.*

Pembroke,	$330 00	Swansea,	$525 00
Pepperell,	1,230 00	Taunton,	11,400 00
Peru,	60 00	Templeton,	780 00
Petersham,	315 00	Tewksbury,	975 00
Phillipston,	150 00	Tisbury,	495 00
Pittsfield,	8,025 00	Tolland,	75 00
Plainfield,	90 00	Topsfield,	465 00
Plymouth,	4,050 00	Townsend,	615 00
Plympton,	165 00	Truro,	195 00
Prescott,	90 00	Tyngsborough,	255 00
Princeton,	435 00	Tyringham,	120 00
Provincetown,	1,005 00	Upton,	675 00
Quincy,	10,155 00	Uxbridge,	1,185 00
Randolph,	1,170 00	Wakefield,	3,900 00
Raynham,	435 00	Wales,	150 00
Reading,	2,280 00	Walpole,	1,335 00
Rehoboth,	405 00	Waltham,	10,335 00
Revere,	4,980 00	Ware,	2,280 00
Richmond,	180 00	Wareham,	1,320 00
Rochester,	270 00	Warren,	1,035 00
Rockland,	1,695 00	Warwick,	180 00
Rockport,	1,440 00	Washington,	120 00
Rowe,	135 00	Watertown,	5,520 00
Rowley,	375 00	Wayland,	900 00
Royalston,	285 00	Webster,	2,955 00
Russell,	240 00	Wellesley,	4,575 00
Rutland,	300 00	Wellfleet,	405 00
Salem,	14,730 00	Wendell,	120 00
Salisbury,	375 00	Wenham,	525 00
Sandisfield,	165 00	West Boylston,	510 00
Sandwich,	510 00	West Bridgewater,	630 00
Saugus,	1,830 00	West Brookfield,	420 00
Savoy,	90 00	West Newbury,	480 00
Scituate,	1,290 00	West Springfield,	2,640 00
Seekonk,	495 00	West Stockbridge,	270 00
Sharon,	930 00	West Tisbury,	210 00
Sheffield,	465 00	Westborough,	1,560 00
Shelburne,	480 00	Westfield,	4,365 00
Sherborn,	420 00	Westford,	765 00
Shirley,	450 00	Westhampton,	120 00
Shrewsbury,	630 00	Westminster,	405 00
Shutesbury,	90 00	Weston,	2,550 00
Somerset,	570 00	Westport,	840 00
Somerville,	26,250 00	Westwood,	630 00
South Hadley,	1,410 00	Weymouth,	3,495 00
Southampton,	255 00	Whately,	240 00
Southborough,	870 00	Whitman,	1,920 00
Southbridge,	2,400 00	Wilbraham,	420 00
Southwick,	270 00	Williamsburg,	480 00
Spencer,	2,025 00	Williamstown,	1,350 00
Springfield,	37,170 00	Wilmington,	540 00
Sterling,	465 00	Winchendon,	1,395 00
Stockbridge,	1,740 00	Winchester,	4,410 00
Stoneham,	2,595 00	Windsor,	105 00
Stoughton,	1,620 00	Winthrop,	3,330 00
Stow,	405 00	Woburn,	5,385 00
Sturbridge,	495 00	Worcester,	59,145 00
Sudbury,	630 00	Worthington,	150 00
Sunderland,	240 00	Wrentham,	795 00
Sutton,	630 00	Yarmouth,	960 00
Swampscott,	3,015 00		

Total amount of State tax,	$1,500,000 00
Total amount received on account of State tax for 1902,	$1,500,000 00

DETAILS No. 2.

CORPORATION TAX.

[Assessed upon valuation of corporate stock over and above municipal taxation for real estate and machinery. Rate, $16.18.]

Received from the following-named corporations: —

A. A. Mills Company,	$468 41
A. B. & E. L. Shaw Company,	757 22
A. B. Cutter Company,	98 69
A. B. Noyes & Co. Corporation,	67 95
A. C. Dutton Lumber Company,	406 11
A. C. Thompson Company,	295 28
A. Fales & Sons Company,	150 47
A. Fred Brown Commission Company,	809 00
A. G. Moore Company,	32 36
A. H. Demond Company,	80 90
A. H. Whidden & Son, Incorporated,	181 21
A. Jus Johnson Company,	242 70
A. L. Blackmer Company, Incorporated,	337 35
A. Lee Company,	119 73
A. L. Lewis Company,	64 72
A. L. Ober Company,	113 26
A. McArthur Company,	1,051 70
A. M. McPhail Piano Company,	1,213 50
A. O. Speare Company,	160 99
A. S. Alley Company,	71 19
A. S. Lowell Company,	424 72
A. Storrs & Bement Company,	485 40
A. T. Stearns Lumber Company,	3,137 30
A. W. Strauss Paint and Varnish Company,	161 80
Aaron F. Smith Company,	1,019 34
Abbot Worsted Company,	4,166 35
Acushnet Co-operative Association,	118 92
Acushnet Mills Corporation,	4,856 42
Adams Brothers Manufacturing Company,	448 18
Adams Gaslight Company,	268 58
Adams Hardware and Paint Company, The,	323 60
Advertiser Newspaper Company,	161 80
Ætna Knitting Company,	35 19
Ætna Mills,	907 69
Agawam Company,	657 71
Agawam Ice Company,	29 12
Albee Russell Company,	218 43
Albert & J. M. Anderson Manufacturing Company,	1,262 04
Alberti Box Company,	105 17
Aldrich Manufacturing Company,	97 08
Algonquin Printing Company,	4,273 13
Allen & Endicott Building Company, The,	166 65
Allen & Fox Express Company,	323 60
Allen Lane Company,	1,860 70
Allen Machine Company,	129 44
Almy, Bigelow & Washburn, Incorporated,	3,392 94
American Brass Foundry Company,	87 37
American Camera Manufacturing Company,	40 45
American Camphor Refining Company,	313 89
American Car Sprinkler Company,	323 60
American Cigar Company,	170 69
American Collection Agency,	16 18

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

American Dry Plate Company, The,	$50 15
American Insurance Company,	4,773 10
American Loan and Trust Company,	28,315 00
American Machine Manufacturing Company,	80 90
American Mica Company,	405 81
American Net and Twine Company,	669 85
American Optical Company,	11,009 68
American Pad and Paper Company, The,	639 11
American Powder Mills, The,	3,861 53
American Press Association of Massachusetts,	210 34
American Printing Company, The,	13,206 11
American Rubber Company,	12,995 77
American Stave and Cooperage Company,	341 39
American Steam Gauge and Valve Manufacturing Company,	809 00
American Telephone and Telegraph Company,	152,326 59
American Telephone and Telegraph Company of Massachusetts,	161 80
American Tool and Machine Company,	812 23
American Tube Works,	4,763 39
American Waltham Watch Company,	61,168 49
American Watch Tool Company,	145 62
Amesbury & Hampton Street Railway Company,	1,509 59
Amesbury & Salisbury Gas Company,	51 77
Amesbury Electric Light, Heat and Power Company,	224 09
Ames Plow Company,	1,153 63
Ames Sword Company,	80 90
Amherst & Sunderland Street Railway Company,	703 83
Amherst Gas Company, The,	402 07
Amherst Water Company,	206 29
Andover Press, Limited,	68 76
Angier Chemical Company, The,	161 80
Apsley Rubber Company,	6,002 78
Archibald Wheel Company,	1,318 67
Arctic Ice and Cold Storage Company,	1,431 12
Arlington Co-operative Association, The,	3,613 72
Arlington Gas Light Company,	68 29
Arlington Mills,	10,889 94
Arms Manufacturing Company, The,	514 52
Armstrong Transfer Express Company,	2,828 26
Arnold Print Works,	14,111 62
Arnold-Roberts Company,	275 06
Arthur C. Harvey Company, The,	1,051 70
Arthur Treat Company,	145 62
Ashfield Co-operative Creamery Association,	30 74
Ashland Leather Board Company,	97 08
Ashley & Buchanan Company,	56 63
Associated Dealers' Credit Bureau,	16 18
Atherton-Guilford Lumber Company,	242 70
Athol & Orange Street Railway Company,	1,278 86
Athol Gas and Electric Company,	80 90
Athol Machine Company, The,	22 65
Atlantic Glue Company,	728 10
Atlantic Halibut Company,	550 12
Atlantic Telegraph Company of Massachusetts,	80 90
Atlas Chemical Company,	72 81
Attleborough Branch Railroad Company,	2,280 65
Attleborough Gas Light Company Corporation,	117 54
Austin Furniture Company,	325 21
Automachine Company,	67 95
Automatic Machine Company,	97 08
Automatic Telephone Company of New Bedford,	242 70
Automotous Boat Company,	48 54

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Auxiliary Fire Alarm Company of Boston,	$121 35
Ayer Tanning Company,	421 48
B. A. Corbin & Son Company,	1,132 60
B. D. Rising Paper Company,	143 19
B. E. Jones Company,	566 30
B. F. Sturtevant Company,	6,180 76
B. H. Woodsum Company,	19 41
B. L. Bragg Company,	404 50
B. M. C. Durfee Safe Deposit and Trust Company,	8,090 00
B. S. Thompson & Co., Limited,	202 25
Babcock Varnish Company, The,	509 67
Bailey Embroidery Goods Company,	97 08
Bailey-Weston Company,	161 80
Baker-Hunnewell Company,	16 18
Baker Lead Manufacturing Company,	476 50
Baker Lumber Company,	275 06
Baker-Rumney Painting Company,	157 75
Balch Brothers Company,	1,577 55
Ball Bearing Company,	161 80
Barber Brothers Hardware Company,	63 10
Barbour-Stockwell Company,	121 35
Barker Lumber Company,	233 80
Barlow Manufacturing Company,	52 58
Barnard Brothers Company,	113 26
Barnard, Sumner & Putnam Company,	3,721 40
Barre Water Company,	237 44
Batchelder & Lincoln Company,	5,824 80
Bates Brothers Company,	962 71
Bay State Belting Company,	1,226 44
Bay State Bottling Company,	64 72
Bay State Card and Paper Company,	385 08
Bay State Chair Company, Incorporated,	45 30
Bay State Coal Company,	206 29
Bay State Construction Company,	64 72
Bay State Cordage Company,	22 65
Bay State Corset Company,	924 52
Bay State Fuel Company,	697 35
Bay State Gas Company,	10,337 40
Bay State Hardware Company,	364 05
Bay State Improved Box Company,	108 40
Bay State Metal Wheel Company,	416 63
Bay State Rubber Company,	80 90
Bay State Shoe and Leather Company,	399 64
Bay State Tap and Die Company,	40 45
Bay State Trust Company,	9,368 22
Beach Soap Company,	608 36
Beacon Trust Company,	325 96
Beattie Zinc Works Company,	144 81
Belcher & Taylor Agricultural Tool Company,	986 49
Belchertown Co-operative Creamery Association,	9 70
Belisle Printing and Publishing Company,	85 75
Belmont Coal Company,	97 08
Belmont Spring Water Company,	139 14
Belvidere Woollen Manufacturing Company,	2,545 11
Bemis & Call Hardware and Tool Company,	862 39
Bemis & Diamond Company, Incorporated,	16 18
Bennett's Information Company,	43 68
Berkshire Cotton Manufacturing Company,	22,190 87
Berkshire Glass Sand Company,	95 94
Berkshire Loan and Trust Company,	1,860 70
Berkshire Manufacturing Company, Pittsfield,	776 64
Berkshire Mill Supply Company,	155 32
Berkshire Paper Company,	137 53
Berkshire Railroad Company,	16,989 00

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Berkshire Street Railway Company,	$3,747 28
Berkshire Tack Company,	12 94
Berkshire Water Company,	254 83
Bestoaking Packing and Supply Company,	40 45
Beverly Co-operative Association,	103 55
Beverly Gas and Electric Company,	1,216 57
Beverly Transportation Company,	129 44
Bigelow & Dowse Company,	2,427 00
Bigelow Carpet Company,	23,828 44
Billerica Electric Company,	139 37
Bircham Bend Power Company,	701 40
Birnie Paper Company,	410 97
Blacker & Shepard Company,	647 20
Blackstone Valley Co-operative Creamery Company,	6 47
Blair Manufacturing Company,	231 05
Blanchard & Co., Incorporated,	3,236 00
Blanchard Machine Company,	113 26
Block Plant Electric Light Company, The,	23 05
Blue Hill Granite Company,	187 52
Blue Hill Street Railway Company,	347 87
Bon Marché Dry Goods Company,	1,229 68
Boothby Surgical Hospital,	8 09
Borden Guiney & Kendall Company,	177 98
Boston & Albany Railroad Company,	493,042 07
Boston & Chelsea Railroad Company,	3,132 44
Boston & Gloucester Steamboat Company,	1,957 78
Boston & Lowell Railroad Corporation,	110,069 74
Boston & Maine Railroad,	190,022 88
Boston & Northern Street Railway Company,	90,504 20
Boston & Philadelphia Steamship Company,	9,830 48
Boston & Providence Railroad Corporation,	7,164 87
Boston & Revere Electric Street Railway Company,	631 02
Boston & Roxbury Mill Corporation,	533 94
Boston Asphalt Company,	202 25
Boston Base Ball Association,	63 10
Boston Beer Company,	2,077 51
Boston Belting Company,	30,947 48
Boston Blower Company, The,	628 59
Boston Coal Company,	258 88
Boston Co-operative Cloak Manufacturing Company,	53 39
Boston Co-operative Flower Growers' Association,	48 54
Boston Counter Company,	542 03
Boston Credit Company,	48 54
Boston Dental Depot, Incorporated,	303 37
Boston Dry Goods Company,	4,854 00
Boston Duck Company,	3,496 30
Boston Electric Company,	658 52
Boston Elevated Railway Company,	193,168 16
Boston Embossing and Tape Company,	80 90
Boston Feather Duster Company,	258 88
Boston Fire Brick and Clay Retort Manufacturing Company,	398 02
Boston Forge Company,	208 72
Boston Fresh Tripe Company,	156 94
Boston Furnace Company,	105 17
Boston Gore and Web Manufacturing Company,	32 36
Boston Herald Company, The,	12,329 16
Boston Hide and Skin Company,	744 28
Boston Ice Company, The,	2,776 73
Boston Insurance Company,	11,537 14

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Boston Lacing Hook Company,	$161 80
Boston Leather Binding Company,	105 17
Boston Manufacturing Company,	323 60
Boston Oregon Mast Company,	485 40
Boston Packing and Provision Company,	1,986 90
Boston Parcel Delivery Company,	728 10
Boston Pier or Long Wharf, Proprietors of the,	1,524 07
Boston Plate and Window Glass Company,	3,913 94
Boston Printing Company,	80 90
Boston Regalia Company,	80 90
Boston, Revere Beach & Lynn Railroad Company,	3,369 48
Boston Rubber Shoe Company,	22,044 84
Boston Safe Deposit and Trust Company,	37,372 45
Boston School Supply Company,	171 91
Boston Sheepskin Company,	323 60
Boston Storage Warehouse Company,	2,734 42
Boston Straw Board Company,	809 00
Boston Terminal Company,	8,090 00
Boston Times Company,	58 24
Boston Tow-boat Company,	24,588 74
Boston Transfer Company, The,	242 70
Boston Traveler Company,	1,022 70
Boston Tunnel Construction Company,	809 00
Boston Varnish Company,	508 05
Boston Wharf Company,	414 20
Boston Whiting Company,	48 54
Boston Wholesale Grocery Company,	16 18
Bowden Felting Mills Company,	202 08
Bowenwille Coal Company,	97 08
Bowker Fertilizer Company,	10,684 54
Boylston Market Association,	1,618 00
Boynton Prescription Pharmacy Company,	48 54
Bradbury Company,	72 81
Bradford Joint Company,	116 49
Bradford Yarn Mills,	16 18
Bradley & Sayward Shoe Company,	1,156 87
Brennan Boot and Shoe Company,	88 99
Briggs & Allyn Manufacturing Company,	724 05
Briggs Carriage Company,	272 63
Briggs Seaver Company,	809 00
Brigham Company,	444 95
Brightwood Brick Company,	71 19
Bristol County Drug Company,	100 31
Broadway Iron Foundry Company,	283 15
Brockton & Plymouth Street Railway Company,	807 94
Brockton Co-operative Boot and Shoe Company, The,	298 52
Brockton Folding Machine Company,	37 21
Brockway-Smith Corporation,	889 90
Brookline Storage Warehouse Company,	40 45
Brooks Bank Note Company,	758 03
Brophy Brothers Shoe Company,	481 35
Brown & Simonds Company,	283 15
Brown Bag Filling Machine Company,	142 38
Bryant Box Company,	48 54
Buchanan & Bolt Wire Company,	1,016 10
Buffington Pharmacy Company,	899 60
Builders Iron and Steel Company,	80 90
Bunker Hill Coal Company,	48 54
Burbank-Hanley Company,	242 70
Burbank Produce Company,	161 80
Burdett College,	161 80
Burditt & Williams Company,	1,274 17
Burlingame & Darbys Company,	666 61

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Burlington Manufacturing Company,	$1,232 23
Burns River Ice Corporation,	12 13
Bush Market Company,	40 45
Butcher Polish Company, The,	121 35
Buttrick & Eddy Company,	145 62
Buttrick Lumber Company, The,	211 95
Butts & Ordway Company,	582 48
Byron Weston Company,	1,865 31
C. A. Bray Company,	32 36
C. A. Cross & Co., Incorporated,	838 12
C. A. Edgarton Manufacturing Company, The,	1,069 49
C. A. Nichols Company, The,	339 78
C. A. Siegemund Company,	56 63
C. B. Cook Laundry Company,	56 63
C. B. Sanborn Company,	161 80
C. E. Ball Drug Company,	174 74
C. E. Davis Optical Company,	77 66
C. E. Osgood Company, The,	1,618 00
C. E. Sault Company, The,	161 80
C. F. & G. W. Eddy, Incorporated,	647 20
C. F. Eddy Company,	364 05
C. F. Paige & Co., Incorporated,	166 65
C. H. W. Wood Company, The,	16 18
C. J. Moore Manufacturing Company,	242 70
C. K. Jewett Company,	80 90
C. S. Grieves Paint Company,	97 08
C. S. Hoar Company,	97 08
C. White Company,	80 90
C. W. Leatherbee Lumber Company,	406 11
C. W. Russell Company,	64 72
Cable Rubber Company,	653 67
Callahan & Daley Company,	242 70
Callahan Supply Company,	569 53
Calumet Woollen Company,	1,106 87
Cambridge Electric Light Company,	1,721 55
Cambridge Gas Light Company,	3,219 82
Cambridge Ice Company,	119 73
Cambridge Stone Company,	55 01
Cambridge Trust Company,	1,012 46
Cambridgeport Diary Company,	1,219 97
Campello Leather Company,	63 10
Canedy-Clark Shoe Company,	271 01
Cape Ann Anchor Works,	799 29
Cape Ann News Company,	97 08
Cape Pond Ice Company,	25 88
Carew Manufacturing Company,	1,196 10
Carlow & Putnam Company,	80 90
Carpenter-Morton Company,	1,240 19
Carroll, Hixon Jones Company,	347 87
Carter Clothing Company,	161 80
Carter, Rice & Co. Corporation,	2,258 72
Carter's Ink Company,	2,329 92
Carver Cotton Gin Company,	2,928 58
Carver Green Company,	31 55
Cedar Street Grocery Company,	22 65
Central Mills Company,	186 87
Central Supply Company,	372 14
Chadwick Boston Lead Company,	6,035 14
Chamberlain-Huntress Company,	546 07
Chamberlain Metal Weatherstrip Company,	72 81
Chandler Bog Company,	64 72
Chapin & Gould Paper Company,	945 00
Chapman Valve Manufacturing Company,	9,235 54
Charlemont Co-operative Association,	20 22

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Charles A. Eaton Company,	$615 64
Charles A. Snow Company,	80 90
Charles A. White Company,	16 18
Charles Case Shoe Company,	291 24
Charles E. Harwood Company,	626 16
Charles E. Lauriat Company,	809 00
Charles E. Sprague Box Company,	121 35
Charles H. Dodge Construction Company,	485 40
Charles J. Jager Company,	491 87
Charles River Ice Company,	17 79
Charles River Woolen Company,	1,287 11
Charles S. Binner Company, The,	173 12
Charles S. Brown Company,	776 64
Charles W. Arnold & Co. Corporation,	374 16
Charles Wing Company, The,	970 80
Charlestown Enterprise Company,	60 67
Charlestown Gas and Electric Company,	1,817 01
Chase & Cooledge Company,	404 50
Chase Turbine Manufacturing Company,	585 31
Chatham Railroad Company,	93 76
Chelmsford Foundry Company,	98 69
Cheney Bigelow Wire Works,	717 58
Cheshire Water Company,	242 70
Chickering & Sons,	5,986 60
Chicopee Falls Building Company,	94 81
Child Acme Cutter and Press Company,	145 62
Chilmark China Clay Corporation,	98 05
Chilson Furnace Company,	202 25
Choate Drug and Chemical Company,	121 35
Christian Witness Company,	161 80
Cigar Makers' Co-operative Association,	571 15
Citizens' Electric Street Railway Company,	2,397 87
City Coal Company,	508 05
City Manufacturing Corporation,	2,760 30
City Trust Company,	32,360 00
Clark Brothers & Co.,	323 60
Clark & Story Company,	32 36
Clark, Coggin & Johnson Company,	323 60
Clark-Hutchinson Company,	3,721 40
Clark Manufacturing and Novelty Company,	12 13
Clark Sawyer Company,	1,605 05
Clinton Braid Company,	73 21
Clinton Wire Cloth Company,	6,744 63
Club Stable Corporation,	34 78
Coates Clipper Manufacturing Company,	219 23
Cobb, Bates & Yerxa Company,	5,777 87
Cobb-Eastman Company,	1,031 47
Coburn Trolley Track Manufacturing Company,	958 66
Cochichewick Lake Ice Company,	54 85
Cochrane Chemical Company,	2,422 14
Cochrane Manufacturing Company,	1,142 30
Codman & Hall Company,	647 20
Coe, Ray, Creelman Company,	760 46
Coes Wrench Company,	1,279 83
Coffin Valve Company,	254 02
Cohasset Electric Company,	207 91
Cohasset Water Company,	278 92
Colcord Richardson Company,	32 36
Collateral Loan Company,	6,552 90
Collins & Fairbanks Company,	485 40
Collins Manufacturing Company,	3,168 85
Colonial Rubber Company,	151 28
Columbia Electric Engineering Company,	16 18
Columbia Kid Company,	404 50

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Columbia Shade Cloth Company,	$170 69
Columbia Trust Company,	446 56
Commercial Cable Company,	51 32
Commercial Tow Boat Company,	3,737 58
Commercial Union Telegraph Company of Massachusetts,	121 35
Commonwealth Avenue Street Railway Company,	3,712 50
Commonwealth Shoe and Leather Company,	726 48
Conant Brothers Company,	388 32
Concord, Maynard & Hudson Street Railway Company,	618 88
Connecticut River Bridge, The Proprietors of,	40 45
Connecticut River Railroad Company,	71,053 67
Consolidated Law Cabinet,	16 18
Consolidated Machine Specialty Company,	40 45
Conway Electric Street Railway Company,	7 84
Cook & Grew Company,	97 08
Cook-Vivian Company,	809 00
Cooley Brothers Company, The,	242 70
Coombs & Gilbert Furniture Company,	582 48
Co-operative Store Company,	47 37
Cordaville Woolen Company,	329 26
Cordis Mills,	1,061 40
Corey Leather Company,	883 42
Cornelius Callahan Company,	210 34
Cornell Mills,	1,409 27
Corona Kid Company,	404 50
Corr Manufacturing Company,	809 00
Corwin-Wilde Company,	242 70
Cottle Leather Company,	1,791 93
Couch & Seeley Company,	291 24
Courier-Citizen Company,	647 20
Courier-Independent Publishing Company, The,	52 58
Courier Publishing Company,	82 51
Covel & Osborne Company,	662 16
Craig & Craig Company,	60 67
Creed-Kellogg Company,	404 50
Creese & Cook Company,	303 77
Crescent Hat Company,	24 27
Crompton & Knowles Loom Works,	34,584 75
Crompton Motor Carriage Works,	71 19
Crosby Steam Gage and Valve Company,	4,650 13
Crosman Box Company,	245 93
Cross Dry Goods Company, The,	323 60
Crossman Edge Tool Company,	113 26
Cuban Agricultural Company of Massachusetts,	113 26
Cunningham Iron Company,	453 04
Cunningham Lumber Company,	22 65
Currier & Campion Company,	233 80
Curtis Manufacturing Company,	346 25
Curtis & Marble Machine Company,	413 39
Cutler Company,	513 71
Cutler Marshall Company,	161 80
Cygolf Shoe Company,	242 70
Cyrus T. Clark Company,	279 10
D. & L. Slade Company,	708 68
D. H. Eames Company,	465 17
D. L. Billings Company,	161 80
D. L. Page Company,	248 76
D. M. Hazen Company,	93 84
D. Mackintosh & Sons Company, The,	97 56
D. T. Dudley & Son Company,	440 09
D. W. Field Company,	647 20
D. Wood Company,	121 35

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

D. W. Pingree Company,	$38 83
Dahl & Hill Leather Company,	161 80
Daley & Wanzer Allerton Express Company,	49 34
Dalton-Ingersoll Company,	1,812 16
Dalton Shoe Company,	98 69
Dalzell Axle Company,	355 96
Damon & Gould Company,	1,927 84
Dana Hardware Company,	2,427 00
Daniels-Cornell Company,	749 13
Danvers Co-operative Association,	52 58
Darrow-Mann Company,	809 00
Dart Express Company,	129 44
Dartmouth & Westport Street Railway Company,	3,532 90
Davis & Brown Woolen Company,	210 34
Davis & Farnum Manufacturing Company,	1,100 24
Davis & Furber Machine Company,	585 71
Davis & McLane Manufacturing Company,	75 23
Davis-Chapin Company,	177 98
Davis Company,	30 54
Davis Ice Cream Company,	129 44
Davis Mills,	597 77
Davis Sulphur Ore Company,	364 05
Dawson Manufacturing Company,	165 84
Denison Brothers Company,	532 32
Denison Plummer Company,	168 27
Dennis-Thompson-Pierce Company,	662 57
Dennison Manufacturing Company,	10,195 01
Dickerman Company,	242 70
Dickinson Hard Rubber Company,	55 01
Dighton Manufacturing Company,	31 55
Dillon Machine Company,	121 35
Dorchester Gas Light Company,	502 55
Douglas Manufacturing Company,	32 36
Downing, Taylor Company,	1,512 83
Downs & Watson Company,	194 16
Dr. A. C. Daniels, Incorporated,	194 16
Dr. Heigham Medical Company,	161 80
Draper Brothers Company,	2,365 51
Draper Machine Tool Company,	67 95
Duckworth Chain and Manufacturing Company,	48 54
Duncan & Goodell Company,	728 10
Dunne Lyceum Bureau, The,	16 18
Dupaul-Young Optical Company,	396 41
Durland Counter Company,	32 36
Dwight Manufacturing Company,	10,769 32
Dwinell-Wright Company,	4,934 90
E. & A. H. Batcheller Company,	126 20
E. A. Hall Publishing Company,	142 38
E. Anthony & Sons, Incorporated,	922 26
E. B. Badger & Sons Company,	433 62
E. B. Horn Company,	349 48
E. Buxton & Son Company,	647 20
E. C. Hall Company,	809 00
E. F. Reece Company,	137 53
E. G. Higgins Company,	507 24
E. H. Clapp Rubber Company,	2,491 15
E. H. Mahoney Chair Company,	109 21
E. M. Slayton Freezer Company,	80 90
E. P. Dodge Manufacturing Company,	1,176 28
E. P. Torrey Dry Goods Company,	129 44
E. S. Brown Company,	1,516 87
E. Stebbins Manufacturing Company,	213 57
E. T. Smith Company,	938 44
E. Van Noorden Company,	161 80

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

E. W. Clark Company,	$242 70
E. W. Nash Company,	1,051 70
E. W. Seaver Company,	66 90
E. Z. Waist Company,	161 80
Eagle Cotton Gin Company,	540 73
Eagle Publishing Company,	24 27
East Boston Company,	2,708 53
East Boston Gas Company,	323 60
East Gloucester Ferry Company,	29 12
East India Extract Company,	113 26
East Middlesex Street Railway Company,	6,407 28
East Mountain Water Company,	33 57
East Taunton Street Railway Company,	1,779 80
Eastern Bridge and Structural Company,	393 17
Eastern Cold Storage Company,	174 74
Eastern Drug Company,	6,472 00
Eastern Expanded Metal Company,	509 67
Eastern Forge Company of Massachusetts,	679 56
Eastern Salt Company,	906 08
Easthampton Rubber Thread Company,	7,329 54
Edes Manufacturing Company,	145 62
Edgartown Fishing Association, The,	16 18
Edison Electric Illuminating Company of Boston,	78,649 36
Edison Electric Illuminating Company of Brockton,	1,375 30
Edson Manufacturing Company,	343 01
Educational Publishing Company,	97 08
Egleston Square Hardware and Plumbing Company,	16 18
Electric Light and Power Company of Abington and Rockland,	327 64
Electric Lustre Starch Company,	42 47
Electric Manufacturing Company,	7,554 44
Elias Howe Company,	1,132 60
Elliott Lumber Company,	28 47
Ellis Foundry Company,	237 52
Emerson Express Company,	88 99
Emerson Manufacturing Company,	186 07
Emmons Loom Harness Company,	622 93
Empire Ring Traveler Company,	80 90
Empire Shoe Company,	307 42
Enterprise Rubber Company,	404 50
Ernest C. Marshall Company,	64 72
Essex Company,	10,188 54
Essex Paper Company,	169 21
Estabrook Express Company,	80 90
Eureka Ruling and Binding Company,	12 13
Evans Stamping and Plating Company,	161 80
Everett Piano Company,	436 86
Excelsior Laundry Company,	258 88
F. A. Bassette Company,	108 08
F. A. Clapp Horn Company,	161 80
F. A. Robbins Company,	647 20
F. A. Whitney Carriage Company,	1,007 52
F. B. Washburn & Co. Corporation,	118 92
F. C. Warren Company,	647 20
F. C. Wilson Company,	323 60
F. D. Fellows Company,	80 90
F. D. Weeks Extracting Company,	32 36
F. E. Jones Company,	424 72
F. E. Reed Company,	385 08
F. H. Day Company, The,	64 72
F. H. Fearing Paper Company,	80 90
F. H. Gilson Company,	341 55

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

F. L. Hewes Paint Company,	$97 08
F. M. Harris Company,	64 72
F. O. Dewey Company,	323 60
F. S. Perkins Company,	97 08
F. W. Darling Company,	161 80
F. W. Wentworth Company,	347 87
Fairbanks & Boynton Company,	33 97
Fairhaven Iron Foundry Company,	46 11
Fairhaven Water Company,	271 82
Fall River Automatic Telephone Company,	1,543 28
Fall River Daily Herald Publishing Company,	89 79
Fall River Electric Light Company,	369 71
Fall River Gas Works Company,	936 82
Fall River Granite Company,	84 13
Fall River Iron Works Company,	1,687 57
Fall River Laundry Company,	121 35
Fall River Rubber Company,	97 08
Fall River Steam and Gas Pipe Company Corporation,	169 48
Fall River Wholesale Grocery Company,	140 76
Family Co-operative Grocery Company,	48 54
Faneuil Watch Tool Company,	326 83
Farnumville Grocery and Provision Company,	80 90
Farr Alpaca Company,	6,301 46
Farwell Bleachery,	647 20
Faulkner Manufacturing Company,	718 39
Federal Stock and Grain Company,	1,618 00
Federal Trust Company,	3,114 52
Ferd. F. French & Co., Limited,	242 70
Ferdinand Furniture Company,	355 96
Field Brothers & Gross Company,	145 62
Fifield Shoe Machinery Company,	485 40
Fifty Associates,	13,594 43
Fisher-Churchill Company,	228 94
Fisher Manufacturing Company,	742 66
Fisk Manufacturing Company,	145 62
Fisk Rubber Company,	129 44
Fitchburg & Leominster Street Railway Company,	5,758 62
Fitchburg Trust Company,	481 92
Fitchburg Machine Works,	404 50
Fitchburg Railroad Company,	82,245 59
Fitzpatrick Shoe Company,	343 82
Flint Mills,	880 19
Flinter Atwood Company,	161 80
Florence Furniture Company,	72 81
Florence Manufacturing Company,	1,111 56
Flynt Building and Construction Company,	961 09
Follett Wool Company,	1,618 00
Forbes Lithograph Manufacturing Company,	766 12
Forbush Shoe Company,	372 14
Ford Auger Bit Company,	355 96
Fox, Feuerherm & Mentz Leather Company,	87 37
Framingham Box Company,	48 54
Framingham Electric Company,	113 26
Framingham, Southborough & Marlborough Street Railway Company,	1,035 52
Framingham Union Street Railway Company,	464 36
Framingham Water Company,	2,022 50
Frank E. Fitts Manufacturing and Supply Company,	194 16
Frank L. Allen Lumber Company,	448 18
Frank X. Oberlee Company,	271 82
Franklin County Lumber Company,	217 62
Franklin Electric Light Company,	16 18

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Franklin Paper Company,	$57 76
Franklin Rubber Company,	792 82
Fraprie-Douglass Company,	37 21
Fraser Dry Goods Company,	258 88
Fred F. Prior Company,	88 99
Frederick J. Quimby Company,	760 46
Frederick Kendall Company,	16 18
Freeland Loomis Company,	3,235 67
Freeman, Wight Company,	404 50
Free Press Publishing Company,	72 81
French-Canadian Co-operative Association, The,	48 54
French Carriage Company,	849 45
Frost & Adams Company,	930 35
G. & C. Merriam Company,	2,427 00
G. A. Gane Shirt Company,	1,682 72
G. H. Cutting Granite Company,	3,130 66
G. M. Parks Company,	325 21
G. S. & A. J. Howe Company,	242 70
G. V. Scott Company,	32 36
G. W. & F. Smith Iron Company,	1,726 40
G. W. Richardson Company,	177 98
Gale Lumber Company,	87 37
Gale Shoe Manufacturing Company,	808 59
Gardner Co-operative Association,	174 25
Gardner Electric Light Company,	71 59
Gardner Finnish Co-operative Company,	24 27
Gardner Gas, Fuel and Light Company,	203 05
Gardner, Westminster & Fitchburg Street Railway Company,	232 83
Garfield & Holt Manufacturing Company,	226 52
Garfield & Proctor Coal Company,	1,513 63
Gazette Publishing Company,	51 77
George & Barry Leather Company,	48 54
George C. Whitney Company,	677 94
George Close Company,	116 49
George D. Emerson Company,	194 16
George E. Keith Company,	6,145 16
George E. Meacom Company,	24 27
George F. Hewett Company,	703 83
George F. Willett & Co., Incorporated,	4,045 00
George Frost Company,	1,440 02
George G. Page Box Company,	409 35
George H. Ellis Company,	242 70
George H. Gilbert Manufacturing Company,	1,071 11
George J. Barker Lumber Company,	505 62
George Lawley & Son Corporation,	585 71
George McQuesten Company,	1,634 18
George P. Cox Last Company,	169 89
George W. Alden Company,	161 80
George W. Gale Lumber Company,	873 72
George W. Olney Woolen Company,	256 45
George W. Wheelwright Paper Company,	2,083 17
George Whitney Woolen Company,	404 50
George William Bentley Company,	424 72
George Woodman Company,	436 05
Georgetown Boot and Shoe Company,	137 53
German and Bohemian Co-operative Association,	7 28
German Co-operative Association,	16 74
Gibbs Loom Harness and Reed Company,	128 63
Gilbert & Barker Manufacturing Company,	1,260 42
Gilchrist Company,	3,236 00
Gilman Hat Company,	323 60
Gilman Snow Guard Company,	28 31
Gilmore & Co., Incorporated,	97 08

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Gleaner Brush Company,	$72 81
Glendale Elastic Fabrics Company,	766 93
Glenwood Furnishing Company,	323 60
Globe Corset Company,	1,109 94
Globe Gas Light Company,	202 25
Globe Industrial Co-operative Society,	9 38
Globe Newspaper Company,	2,307 26
Globe Optical Company,	1,164 96
Gloucester & Rockport Street Railway Company,	194 16
Gloucester Fresh Fish Company,	121 35
Gloucester Gas Light Company,	1,609 91
Gloucester Ice Company,	46 92
Gloucester Isinglass and Glue Company,	90 60
Gloucester Lighterage Company,	119 73
Gloucester Net and Twine Company,	542 03
Goepper Brothers Company,	258 88
Goetz Silk Manufacturing Company,	477 31
Golden Rule Company,	64 72
Goldena Manufacturing Company,	61 48
Goldthwait Furniture Company,	80 90
Goodell-Pratt Company,	519 37
Goodman, Leavitt, Yatter Company, The,	396 81
Gould & Cutler Corporation,	711 92
Gould Manufacturing Company,	23 05
Gould Wire Cord Company,	80 90
Gowdy & Remington Shoe Company,	24 27
Grafton & Upton Railroad Company,	390 74
Grafton Electric Company,	150 47
Graham Shoe Company,	420 68
Granite Railway Company,	839 33
Grant Yarn Company,	873 72
Graton & Knight Manufacturing Company,	11,261 28
Great Barrington Coal Company,	80 90
Great Barrington Electric Light Company,	385 08
Green & Hickey Leather Company,	956 64
Greenfield & Deerfield Street Railway Company,	410 97
Greenfield & Turners Falls Street Railway Company,	1,690 81
Greenfield Electric Light and Power Company,	33 97
Greenfield Gas Light Company,	97 08
Greenfield Machine Company,	129 44
Greenfield Recorder Company,	33 16
Greenwich Bleachery,	242 70
Greylock Co-operative Creamery Association,	9 70
Griffith, Axtell & Cady Company,	105 17
Griswoldville Manufacturing Company,	246 34
Grosvenor Woolen Company,	100 31
Groton Leather Board Company,	50 15
Gurney Brothers Company,	194 16
Gurney Heater Manufacturing Company,	1,415 75
Guy Furniture Company,	1,334 85
Guyer Hat Company,	29 12
H. A. Hanscom Company,	242 70
H. B. Smith Company,	3,503 13
H. B. Stebbins Lumber Company,	582 48
H. B. Tucker Company,	220 04
H. C. Puffer Company,	404 50
H. C. Wright Company,	113 26
H. D. Foss & Co., Incorporated,	388 32
H. E. Edmands Coffee Company,	202 25
H. E. Gaylord Coal and Wood Company,	121 35
H. E. Webster Company,	566 30
H. F. Ross Company,	210 34
H. F. Sparrow Company,	679 56

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

H. H. Mawhinney Company,	$1,618 00
H. H. Mayhew Company,	105 17
H. J. Keith Company,	80 90
H. L. Davis Company,	258 88
H. O. Nute Company, Incorporated,	80 90
H. M. Sawyer & Son, Incorporated,	140 76
H. P. Cummings Company,	809 00
H. P. Stone Company,	809 00
H. R. Barker Manufacturing Company,	606 75
H. S. Johnson Company,	67 95
H. S. Lawrence Clothing Company,	647 20
H. S. Leonard Company,	48 54
H. W. Crooker Shoe Company,	485 40
H. W. Hakes Manufacturing Company,	25 48
Hagop Bogigian Company, The,	97 08
Ham & Carter Company,	262 11
Hamblin & Russell Manufacturing Company,	590 57
Hammond Beef Company,	291 24
Hammond Reed Company,	629 40
Hampden Cancelling Machine Company,	80 90
Hampden Glazed Paper and Card Company,	357 25
Hampden Hotel Company,	24 27
Hampden Mills Company,	123 67
Hampden Paint and Chemical Company,	280 72
Hampden Trust Company,	2,200 48
Hampden Watch Company,	2,527 31
Hampshire Paper Company,	1,178 71
Hampshire Street Railway Company,	161 80
Hampton Company,	64 72
Hanover Printing Company,	32 36
Hanson & Parker, Limited,	1,553 28
Harbor Bar Fish Weir Company,	14 15
Harrington & Richardson Arms Company,	868 05
Harrington Cutlery Company,	362 43
Harrison Brothers Company,	533 94
Hartford & Connecticut Western Railroad Company,	580 73
Hathaway Book Binding Company,	80 90
Hathaway Manufacturing Company,	2,122 00
Hathaway, Soule & Harrington, Incorporated,	775 83
Haverhill & Plaistow Street Railway Company,	469 22
Haverhill & Southern New Hampshire Street Railway Company,	485 40
Haverhill Electric Company,	52 98
Haverhill Gas Light Company,	882 61
Haverhill Gazette Company, The,	80 90
Haverhill, Georgetown & Danvers Street Railway Company,	1,035 52
Haverhill Safe Deposit and Trust Company,	961 35
Haynes-Piper Company,	150 87
Heath Telephone Company,	194 16
Heliotype Printing Company,	247 55
Hendee Manufacturing Company,	77 66
Henneman Coffee Roaster Company,	1,472 38
Henry A. Turner Company,	1,572 69
Henry F. Miller & Sons Piano Company,	1,512 83
Henry H. Tuttle Company,	1,395 52
Henry M. Peyser Company,	80 90
Henry W. Goodman Company,	375 37
Henry W. Wellington Company,	145 62
Henry Woods Sons Company,	145 62
Hercules Float Works,	20 22
Heroux the Clothier, Incorporated,	194 16
Hetherston Importing Company,	169 89

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Heywood Boot and Shoe Company,	$1,495 03
Heywood Narrow Fabric Company,	80 90
Hibbard & Mason, Incorporated,	121 35
Higgins-Snow Company,	453 04
Hills Company,	542 03
Hilton & Aldrich Company,	242 70
Hinckley Rendering Company,	163 41
Hingham Coal Company,	80 90
Hinsdale Co-operative Creamery Association,	28 23
Hitchcock Supply Company,	809 00
Hitchings & Coulthurst Company,	582 48
Hobbs Manufacturing Company,	632 63
Hodge Boiler Works,	1,294 40
Hodgdon Brass Works,	165 03
Hogg Carpet Company,	161 80
Hollingsworth & Vose Company,	2,644 62
Hollingsworth & Whitney Company,	1,762 92
Holmes & Blanchard Company,	663 38
Holtzer-Cabot Electric Company,	1,698 90
Holyoke & Westfield Railroad Company,	2,806 25
Holyoke Bar Company,	97 08
Holyoke Belting Company,	275 06
Holyoke Card and Paper Company,	40 45
Holyoke Coal and Wood Company,	145 62
Holyoke Machine Company,	1,006 39
Holyoke Mutual Fire Insurance Company,	767 44
Holyoke Street Railway Company,	12,215 57
Holyoke Warp Company,	176 52
Holyoke Water Power Company,	9,079 73
Home Guaranty Mutual Insurance Company,	485 40
Home Newspaper Publishing Company,	61 48
Homer Foot & Co., Incorporated,	647 20
Hood Rubber Company,	6,021 38
Hook & Hastings Company,	944 91
Hoosac Tunnel & Wilmington Railroad Company,	105 65
Hoosac Valley Street Railway Company,	2,876 80
Hopeville Manufacturing Company,	72 81
Hopewell Railroad Supply Company,	73 74
Hopkins Blakeslee Company,	647 20
Hopkinton Building Association,	12 13
Horn and Supply Company,	517 76
Horn Pond Branch Railroad Company,	32 36
Horse Whip Company,	428 77
Houghton Optical Company,	242 70
Housatonic Water Works Company,	323 60
Howard Brothers Manufacturing Company,	509 67
Howard Manufacturing Company,	444 95
Hub Hosiery Mills,	64 72
Huber Printing Press Company,	910 12
Hurley Shoe Company,	174 74
Hyde Manufacturing Company,	85 75
Hyde Park Electric Light Company,	2,581 51
Hyde Wheeler Company,	647 20
I. B. Little Company,	970 80
I. P. Harris Company,	1,124 51
Improved Dwelling Association of Springfield,	48 54
Independent Whip Company,	652 05
India Alkali Works,	192 54
India Food Product Company,	80 90
International Jupiter Steel Company,	242 70
International Trust Company,	29,121 01
Interstate Consolidated Street Railway Company,	4,014 25
Investor Publishing Company,	141 57
Investor's Security Company, Boston,	161 80

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Ipswich Gas Light Company,	$64 72
Ipswich Mills,	3,657 48
Iron Extractor Company,	161 80
Isaac Prouty & Co., Incorporated,	4,287 70
Iver-Johnson Sporting Goods Company,	1,860 70
Ivers & Pond Piano Company,	2,782 96
J. A. Cummings Printing Company,	90 60
J. B. Renton Company,	150 47
J. C. Ayer Company,	2,429 42
J. C. Morse & Co., Incorporated,	3,236 00
J. D. Clark Company,	323 60
J. D. Miller Company,	40 45
J. E. Came Company,	474 07
J. F. & W. H. Warren Company,	537 17
J. F. Bicknell Lumber Company,	385 08
J. F. Kimball Company,	809 00
J. G. Bridge Company,	161 80
J. G. McCarter Company,	235 41
J. G. Phinney Counter Company,	3,460 09
J. G. Walker & Son Corporation,	242 70
J. H. Butler Lumber Company,	582 48
J. H. Conant Company,	141 57
J. H. Cunningham Company,	647 20
J. H. Keenan Company,	85 75
J. H. Lockey Piano Case Company,	54 20
J. H. Rogers Carriage Company,	121 26
J. H. Williams Wall Paper Company,	80 90
J. L. Goding Company,	323 60
J. L. Hammett Company,	679 56
J. L. & T. D. Peck Manufacturing Company,	139 14
J. Maddock Company,	135 91
J. M. Gibbon's Sons Company,	97 08
J. M. Jones & Co., Incorporated,	2,427 00
J. Nardi Company,	80 90
J. N. Pike Company,	161 80
J. P. Jordan Paper Company,	707 87
J. R. Torrey Razor Company,	77 66
J. S. Nelson & Son Shoe Company,	584 09
J. S. Turner Company,	834 88
J. Stevens Arms and Tool Company,	642 83
J. T. Glines Company,	537 98
J. V. Abbot Manufacturing Company,	141 57
J. V. Spare Dry Goods Company,	485 40
J. W. Bailey & Sons Company,	388 32
J. W. Hoffman Company,	239 46
J. W. Hunnewell & Co., Incorporated,	286 38
J. W. Jordan Company,	106 78
J. W. McLaughlin Company,	161 80
J. W. Sargent & Son Company,	444 95
J. W. Terhune Shoe Company,	218 43
Jackson Patent Shell Roll Company,	101 93
Jacob L. Green Drug Company,	24 27
Jacobs Brothers, Incorporated,	182 02
Jamaica Plain Gas Light Company,	587 33
James Barrett Manufacturing Company,	469 22
James B. Wood & Son Company,	213 57
James Edgar Company,	1,215 11
James Ramage Paper Company,	261 85
James Russell Boiler Works Company,	186 07
James W. Gifford Company,	291 24
Japanese Tissue Mills,	27 50
Jarvis Engineering Company,	80 90
Jenkins Manufacturing Corporation,	1,238 82
Jenney Manufacturing Company,	996 68

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

John Boyle Machine Company,	$55 01
John Cavanagh & Son Building Moving Company,	266 97
John C. DeLaney Moulding Company,	184 45
John C. Dow Company,	642 34
John C. MacInness Company,	2,265 20
John F. Brooks Company,	283 03
John Farquhar's Sons, Incorporated,	404 50
John J. Bowlen Company,	32 36
John L. Whiting & Son Company,	3,996 46
John Pilling Shoe Company,	695 74
John Robbins Manufacturing Company,	121 35
John Russell Cutlery Company,	485 40
John S. Emery & Co., Incorporated,	323 60
John S. Wolfe Company,	380 23
John Slater Company,	50 56
John W. Sanborn Company,	80 90
Johnson & Kettell Company,	1,213 50
Johnson-Colburn Company,	485 40
Jones, McDuffee & Stratton Company,	4,449 50
Jordan, Marsh Company,	20,203 96
Joseph Breck & Son Corporation,	1,618 00
Joseph Burnett Company,	1,100 24
Joseph Fournier Sons Company,	80 90
Joseph P. Boyce Cigar Company,	194 16
Joseph T. Wood Company,	508 05
Joseph W. Woods & Son Corporation,	3,236 00
Josiah Webb & Co., Limited,	80 90
Joss Brothers Company,	88 99
Journal Newspaper Company,	809 00
Judd Paper Company,	83 16
Junction Water Company,	28 31
Kabley Foundry Company,	211 95
Kehew-Bradley Company,	982 12
Keith Paper Company,	849 45
Kelley & Hawes Company,	158 56
Kempton Company,	177 98
Kendall Barrows Company,	809 00
Kennedy & Sullivan Manufacturing Company,	596 71
Kibbe Brothers Company,	988 92
Kilburn, Lincoln & Co.,	1,033 90
Kimball & Cary Company,	535 55
Kinsley Iron and Machine Company,	622 93
Kitson Machine Company,	5,592 77
Knitted Mattress Company,	358 38
Knowles-Freeman Fish Company,	88 99
Knox Automobile Company,	809 00
Knox Hill Water Company,	9 22
Konkapot Co-operative Creamery Association,	8 09
Kress Brothers Carriage Company,	56 63
Kuro Medicine Company,	16 18
L. A. Hastings Company,	323 60
L. B. Coe Company,	58 24
L. C. Clark Company,	32 36
L. C. Moore Company,	566 30
L. D. Jackson Company,	242 70
L. D. Thayer Manufacturing Company,	242 70
L. E. Knott Apparatus Company,	129 44
L. H. Goodnow Foundry Company,	635 87
L. H. Hardy Company,	53 39
L. H. Huntley Company,	40 45
L. L. Brown Paper Company,	294 47
L. M. Harris Manufacturing Company,	19 41
L. S. Starratt Company, The,	253 21
L. S. Watson Manufacturing Company,	169 89

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

L. T. Jefts Company,	$1,383 39
L. W. & H. F. Morse Company,	194 16
Lake Williams Ice Company,	107 59
Lambeth Rope Corporation,	161 80
Lamb Knitting Machine Company,	415 82
Lambson & Rothery Company,	388 32
Langdon Mitre Box Company,	142 38
Larsson Whip Company,	129 44
Lawler Printing Company, The,	48 54
Lawrence & Methuen Street Railway Company,	516 95
Lawrence & Reading Street Railway Company,	323 43
Lawrence Dry Goods Company,	177 98
Lawrence Equitable Co-operative Society,	249 10
Lawrence Gas Company,	6,518 11
Lawrence Ice Company,	10 92
Lawrence Lumber Company,	1,071 11
Lawrence Machine Company,	48 54
Lawrence Manufacturing Company,	5,921 96
Lawrence Produce Company,	28 88
Lawrence Rubber Company,	80 90
Leavitt Machine Company, The,	211 55
LeBaron Foundry Company,	218 02
Lee Hotel Company,	222 47
Leicester Grocery Company,	48 54
Lenox Electric Company,	258 88
Lenox Water Company,	711 92
Leominster Coal Company,	56 63
Leominster Gas Light Company,	145 62
Leominster Hardware Company,	194 16
Leominster Worsted Company,	610 79
Lewis J. Bird Company,	80 90
Lexington & Boston Street Railway Company,	2,463 53
Library Bureau,	169 89
Lincoln & Wood Company,	38 83
Lincoln-Dillaway Company,	242 70
Linwood Street Railway Company,	194 16
Litchfield Shuttle Company,	852 65
Lombard Liquidation Company,	2,759 74
London Harness Store Company,	485 40
Lord Electric Company,	242 70
Loring & Blake Organ Company,	121 35
Loring, Coes & Co., Incorporated,	679 56
Lovett, Hart & Phipps Company,	647 20
Lowell & Andover Railroad Company,	22,740 10
Lowell Co-operative Association Sovereigns of Industry,	188 98
Lowell Electric Light Corporation,	662 57
Lowell Gas Light Company,	3,399 57
Lowell Hosiery Company,	707 38
Lowell Machine Shop,	6,661 95
Lowell Rubber Company,	80 90
Lowell Textile Company,	129 44
Lowell Trust Company,	1,871 62
Lowell Waste Company,	178 46
Lowell Weaving Company,	121 35
Lucus Corundum Mining and Manufacturing Company,	80 90
Ludlow Cordage Company,	1,100 24
Lumsden & Van Stone Company,	622 93
Luther Reed Manufacturing Company,	9 30
Lynch Brothers Leather Company,	92 22
Lynn Box Company,	184 45
Lynn Gas and Electric Company,	8,010 71
Lynn Safe Deposit and Trust Company,	1,288 08

CORPORATION TAX — *Continued.*

Lyons & Alexander Company,	$113 26
Lyons Granite Company,	84 13
M. A. Packard Company,	1,196 51
M. C. Rosenfeld Company,	161 80
M. E. Shattuck Cigar and Tobacco Company,	121 35
M. Marks Company,	16 18
M. M. Rhodes & Sons Company,	41 25
M. S. Converse Company,	705 44
M. Strickland, Incorporated,	60 67
M. T. Stevens & Sons Company,	1,817 09
MacDonald Company,	80 90
Macullar-Parker Company,	6,310 20
Macullar, Son & Parker Company,	129 44
Magee Furnace Company,	2,692 35
Magoun Leather Company,	50 15
Malden Coal Company,	472 45
Malden Electric Company,	653 67
Malden News Company,	76 04
Malden Trust Company,	591 78
Manhattan Market Company,	323 60
Mann & Stevens Woolen Company,	258 88
Mansfield Co-operative Furnace Company,	8 89
Manson Lumber Company,	711 92
Manufacturers' Trust Company,	1,618 00
Marblehead Transportation Company,	152 09
Marlborough & Westborough Street Railway Company,	609 25
Marlborough Awl and Needle Company,	93 84
Marlborough Coal Company,	258 79
Marlborough Gas Light Company,	19 82
Marston Coal Company,	347 87
Martha's Vineyard Telegraph Company,	161 80
Mason Brush Works,	88 99
Massachusetts Cotton Mills,	6,240 94
Massachusetts Engineering Company,	25 07
Massachusetts Fan Company,	134 29
Massachusetts Hotel Company,	323 60
Massachusetts Mills in Georgia,	5,824 80
Massachusetts Mohair Plush Company,	1,144 73
Massachusetts Pipe Line Gas Company,	5,426 77
Massachusetts Railways Company,	76 85
Massachusetts Real Estate Company,	127 82
Massachusetts Screw Company,	21 68
Massachusetts Telephone and Telegraph Company,	121 35
Massachusetts Tool Company,	258 88
Massachusetts Trust Company,	17,474 40
Massachusetts Wharf Coal Company,	711 92
Massasoit Manufacturing Company,	1,472 38
Massasoit Woolen Mills,	177 98
Masten & Wells Fireworks Manufacturing Company,	323 60
Mattapan Deposit and Trust Company,	1,485 00
Mawhinney Last Company,	355 96
Maynard-Gough Company,	106 78
Mayo Meat Company,	242 70
McCallum Hosiery Company,	174 74
McCloud, Crane & Minter Company,	142 38
McIntosh Company,	1,618 00
McLellan & Brigham Company,	2,184 30
Meadow Brook Farm Company,	40 45
Mechanics' Foundry and Machine Company,	51 77
Mechanics' Iron Foundry Company,	425 53
Mechanics Mills,	881 81

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Medfield Water Company,	$134 29
Medford Woolen Manufacturing Company,	227 32
Medway Electric Light and Power Company, The,	32 36
Meigs & Co., Incorporated,	849 45
Mercantile Fire and Marine Insurance Company,	3,088 76
Mercantile Trust Company,	7,833 67
Mercer Clothing Company, The,	88 99
Merchant Box and Cooperage Company,	407 73
Merchants Co-operative Coupon Company,	16 18
Merchants' Co-operative Express Company of Lawrence,	80 90
Merchants' Steam Lighter Company,	220 04
Merchants' Warehouse Company,	29 12
Merrick Lumber Company,	635 22
Merrill, Dexter & Co., Corporation,	970 80
Merrimac Chemical Company,	5,785 80
Merrimac Clothing Company,	485 40
Merrimac Hat Company,	1,495 84
Merrimac Mattress Manufacturing Company,	631 02
Merrimac River Towing Company,	791 12
Merrimack Manufacturing Company,	774 69
Merritt Express Company,	402 88
Merry Mount Granite Company,	27 82
Metallic Drawing Roll Company,	682 79
Methuen Hat Company,	242 70
Metropolitan Bolt Company,	80 90
Metropolitan Coal Company,	9,754 92
Metropolitan Furniture Company,	825 18
Metropolitan Manufacturing Company,	1,618 00
Metropolitan Stock Exchange,	1,779 80
Metropolitan Storage Warehouse Company,	315 51
Middlesex Aqueduct Corporation,	59 86
Middlesex Butter Company,	105 17
Middlesex Coal Company, Lowell,	110 02
Middlesex Company,	349 00
Middlesex Real Estate Association of Cambridge,	50 15
Middlesex Safe Deposit and Trust Company,	331 69
Middlesex Traders Ice Company,	80 90
Milford & Uxbridge Street Railway Company,	587 33
Milford & Woonsocket Railroad Company,	520 18
Milford, Attleborough & Woonsocket Street Railway Company,	2,192 39
Milford, Franklin & Providence Railroad Company,	323 60
Milford Gas Light Company,	629 40
Milford, Holliston & Framingham Street Railway Company,	3,096 85
Milford Park Company,	129 44
Miford Shoe Company,	326 02
Milford Water Company,	1,588 47
Millbury Water Company,	184 45
Millers Falls Company,	2,768 39
Milton Bradley Company,	1,090 53
Milton Water Company,	82 51
Minard's Liniment Manufacturing Company,	288 00
Miscoe Spring Water Company,	80 90
Modern Merchandise Company,	323 60
Montague City Rod Company,	917 40
Monument Mills,	6,265 78
Moore & Bennett Coal Company,	388 32
Moore Drop Forging Company,	177 17
Moore, Smith Company,	1,051 70
Morewood Lake Ice Company,	8 09
Morgan & Ball Company,	113 26

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Morgan Construction Company,	$2,103 40
Morgan Motor Company,	614 84
Morrill & Whiton Construction Company,	186 07
Morrill Leather Company,	1,860 70
Morris-Ireland Safe Company,	161 80
Morse Twist Drill and Machine Company,	19,521 17
Mount Holyoke Lithia Spring Water Company,	22 65
Mount Hope Finishing Company,	1,035 52
Mount Hope Iron Company,	739 83
Mount Tom Sulphite Pulp Company,	1,022 57
Mount Tom Railroad Company,	1,068 85
Mrs. A. M. Townsend, Incorporated,	161 80
Mrs. Lincoln's Baking Powder Company,	242 70
Munroe Felt and Paper Company,	315 51
Murdock & Geb Company,	40 45
Murdock Parlor Grate Company,	497 53
Murray & Tregurtha Company,	210 34
Murray Brothers Company,	573 58
Murray Company,	153 71
Murray Shoe Company,	275 06
Musgrove Knitting Company,	225 79
Mutual District Messenger Company of Boston,	202 25
Myrick Cranberry Bog Company,	63 50
Mystic Lumber Company,	80 90
Mystic Wharf and Storage Company,	1,038 75
N. A. Lombard Company,	202 25
N. D. Dodge & Bliss Company,	221 66
N. H. Poor Leather Company,	50 96
N. H. Skinner Company,	1,359 12
N. W. Rice Company,	1,618 00
Nantasket Beach Steamboat Company,	3,095 88
Nantucket Electric Company,	109 21
Nantucket Gas Light Company,	40 45
Nantucket Telephone Company,	40 45
Nantucket Union Store,	67 95
Nashawannuck Manufacturing Company,	2,900 26
Nashua & Lowell Railroad Corporation,	19,921 85
Nashua River Paper Company,	1,306 93
Nathan Robbins Company,	404 50
Natick & Cochituate Street Railway Company,	2,580 71
Natick & Needham Street Railway Company,	801 71
Natick Gas Light Company,	223 28
Natick Protective Union,	126 20
National Beef Company,	32 36
National Blank Book Company,	1,282 91
National Fire Appliance Company,	212 76
National Manufacturing Company,	409 35
National Needle Company,	711 92
National Roller Chafe Iron Company,	40 45
National Supply Company,	161 80
Nevins Company,	3,236 00
New Bedford & Onset Street Railway Company,	5,779 10
New Bedford Cordage Company,	457 08
New Bedford Dry Goods Company,	622 93
New Bedford Fish Company, Incorporated,	77 66
New Bedford Gas & Edison Light Company,	1,187 20
New Bedford Ice Company,	15 37
New Bedford, Martha's Vineyard & Nantucket Steamboat Company,	1,215 55
New Bedford Rubber Company,	80 90
New Bedford Tow Boat Corporation,	287 19
New England & Savannah Steamship Company,	4,045 00
New England Awl and Needle Company,	155 32
New England Beef Company,	741 04

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

New England Bolt and Nut Company,	$614 84
New England Counter Company,	113 26
New England Electric Manufacturing Company,	485 40
New England Electric Railroad Construction Company,	354 34
New England Felt Roofing Works,	1,423 84
New England Horse Exchange Company,	80 90
New England Lamp Company,	40 45
New England Motor Company,	145 62
New England Reed Company,	82 51
New England Rubber Company,	161 80
New England Rubber Shoe Company,	404 50
New England Structural Company,	674 70
New England Telegraph Company,	242 70
New England Telephone and Telegraph Company,	263,386 46
New England Trust Company,	50,599 74
New Haven & Northampton Railroad Company,	4,769 52
New Home Sewing Machine Company,	13,054 10
New London Northern Railroad Company,	24,974 10
New Mattakessett Creeks, Proprietors of the,	62 13
New Process Twist Drill Company,	90 60
New York & Boston Despatch Express Company,	1,779 80
New York, New Haven & Hartford Railroad Company,	3,022 63
Newark Shoe Company,	80 90
Newbury Stable Company,	23 94
Newburyport Car Manufacturing Company,	53 39
Newburyport Herald Company,	21 03
Newburyport Shoe Company,	663 38
Newell & Knowlton, Incorporated,	23 46
Newell & Snowling Construction Company,	161 80
Newell Brothers Manufacturing Company,	576 65
Newport Transfer Express Company,	113 26
Newton & Boston Street Railway Company,	517 30
Newton & Watertown Gas Light Company,	249 98
Newton Centre Trust Company,	400 45
Newton Graphic Publishing Company,	161 80
Newton Paper Company,	107 43
Newton Street Railway Company,	4,924 38
Newtonville & Watertown Street Railway Company,	809 00
Newtonville Trust Company,	1,941 60
Nickerson Company,	56 63
Nightingale & Childs Company,	485 40
Nonantum Coal Company,	242 70
Nonotuck Silk Company,	11,918 99
Norcross Brownstone Company,	776 64
Norfolk & Bristol Street Railway Company,	352 72
Norfolk Woolen Company,	332 90
North Adams Co-operative Association,	174 09
North Adams Gas Light Company,	380 23
North Adams Manufacturing Company,	2,869 52
North American Insurance Company,	1,894 67
North Attleborough Gas Light Company,	349 81
North Brookfield Railroad Company,	441 39
North Carolina Mica Company,	242 70
North Dighton Co-operative Stove Company,	71 19
North End Street Railway Company,	1,393 09
North Orange Co-operative Creamery Association,	12 13
North Shore Shoe Company,	48 54
North Truro Cold Storage Company,	68 76
Northampton & Amherst Street Railway Company,	2,075 08
Northampton Cutlery Company,	705 44

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Northampton Emery Wheel Company,	$1,407 66
Northampton Gas Light Company,	454 65
Northampton Paper Box Company,	90 60
Northampton Shoe Company,	113 26
Northampton Street Railway Company,	6,665 02
Northfield Co-operative Creamery Association,	30 90
Northfield Hotel Company,	45 30
Northfield Water Company,	29 12
Norton & Taunton Street Railway Company,	160 16
Norton Emery Wheel Company,	3,653 44
Norton Grinding Company,	114 87
Norton Mills Company,	64 72
Norumbega Park Company,	181 21
Norwich & Worcester Railroad Company,	22,057 06
Norwood, Canton & Sharon Street Railway Company,	893 94
Norwood Engineering Company,	305 60
Nute-Hallett Company,	36 40
O. C. White Company,	271 01
O. H. Stevens Manufacturing Company,	142 06
Oak Grove Creamery Company,	226 52
Oak Hall Clothing Company,	1,194 08
Oakland Mills,	582 48
O'Donnell & Gilbride Company,	1,213 50
O'Sullivan Brothers Company,	323 60
Odorless Excavating Company,	17 39
Old Berkshire Mills Company,	882 53
Old Colony Compressed Yeast Company,	155 32
Old Colony Foundry Company,	60 67
Old Colony Piano Company,	259 28
Old Colony Railroad Company,	360,870 03
Old Colony Rubber Company,	32 36
Old Colony Steamboat Company,	43,103 52
Old Colony Street Railway Company,	80,791 86
Old Colony Trust Company,	51,695 10
Oliver Ames & Sons Corporation,	2,022 14
Oliver Ditson Company,	4,829 73
Olmstead & Tuttle Company,	774 05
Olympic Amusement Company,	48 54
Onset Water Company,	86 56
Orange Co-operative Company,	28 96
Orange Electric Light Company,	14 96
Orange Hardware Company,	188 49
Otis Company,	1,171 33
Oxford Print,	71 19
P. Corcoran & Sons, Incorporated,	48 54
P. F. Bonney's Sons,	809 00
P. H. Carpenter Company, The,	33 03
P. H. Comer Company,	32 36
P. P. Emory Manufacturing Company,	388 32
Pacific Mills,	33,452 15
Page Electric Company,	80 90
Paine Furniture Company,	2,880 04
Pairpoint Corporation,	1,007 60
Palmer Water Company,	30 61
Parker Brothers Manufacturing Company,	346 25
Parker Coal and Wood Company,	320 36
Parker Mills,	1,427 07
Parker Wire Goods Company,	100 31
Parkhill Manufacturing Company,	863 20
Parlor Pride Manufacturing Company,	234 61
Parmenter & Polsey Fertilizer Company,	838 12
Parrish & Fuller Company,	16 18
Parsons Manufacturing Company,	129 44

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Parsons Paper Company,	$12,938 33
Paton Manufacturing Company,	623 73
Paul Stuckler Company,	161 80
Peabody Granite Company,	58 24
Pearl & Bunting Company,	242 70
Peirce & Winn Company,	547 12
People's Co-operative Store,	64 72
People's Furniture Company,	71 19
People's House Furnishing Company,	323 60
People's Telephone Company,	404 50
Pepperell Card and Paper Company,	607 07
Pepperell Spring Water Company,	8 41
Perry Mason Company,	6,569 08
Peter Wood Dyeing Company,	4 85
Phenix Plate Company,	215 19
Phœnix Pharmacy,	48 54
Pickering Manufacturing Company,	3,543 42
Pierce Hardware Company,	505 62
Pigeon Cove Co-operative Association,	26 69
Pigeon Hill Granite Company,	743 71
Pinkham & Willis Company,	809 00
Pitts-Kimball Company,	1,618 00
Pittsfield & North Adams Railroad Corporation,	9,843 91
Pittsfield Co-operative Store,	43 28
Pittsfield Electric Company,	76 85
Pittsfield Electric Street Railway Company,	2,006 32
Pittsfield Journal Company,	32 36
Plunger Elevator Company,	661 76
Plymouth & Sandwich Street Railway Company,	254 83
Plymouth Cordage Company,	11,275 51
Plymouth Mills,	362 43
Plymouth Rubber Company,	134 29
Poole Silver Company,	388 32
Porter Brothers Company,	141 57
Porter's Market Company,	58 24
Post Publishing Company,	242 70
Potomska Mills,	1,420 19
Potter Drug and Chemical Corporation,	2,297 56
Potter's Stables, Incorporated,	32 36
Powow Hill Water Company,	924 68
Pratt Shoe Company,	485 40
Prentice Brothers Company,	1,115 61
Presbrey Stove Lining Company,	237 84
Press Clipping Bureau,	80 90
Preston B. Keith Shoe Company,	1,003 16
Protective Union Company,	364 05
Prouty Wire Company,	61 48
Providence & Fall River Street Railway Company,	1,597 77
Providence & Springfield Railroad Company,	492 13
Providence & Worcester Railroad Company,	88,483 14
Providence Telephone Company of Massachusetts,	404 50
Providence, Webster & Springfield Railroad Company,	362 43
Provincetown Cold Storage Company,	32 36
Puritan Cloak and Clothing Company,	161 80
Puritan Manufacturing Company,	420 68
Puritan Telephone Company,	137 53
Putnam & Sprague Company,	485 40
Pyro-Febrin Company,	24 27
Quincy Beef Company,	137 53
Quincy Market Cold Storage Company,	1,059 79
Quinsigamond Park Company,	1,618 00
R. A. Day Company,	97 08
R. A. McWhirr Company,	679 56

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

R. C. Inslee Company,	$48 54
R. Guastavino Company,	105 17
R. H. Long Shoe Manufacturing Company,	501 58
R. H. Smith Manufacturing Company,	193 51
R. H. White Company,	5,412 21
R. S. Reed Company,	388 32
R. T. Sullivan Company,	343 01
Railroad Wharf and Storage Company,	250 79
Randolph Clothing Company,	40 45
Ranlett Grocery Company,	203 86
Rawson & Morrison Manufacturing Company,	1,695 66
Rawson Light and Power Company,	84 94
Reading Co-operative Association,	52 18
Reading Rubber Manufacturing Company,	2,054 86
Real Estate Exchange and Auction Board,	80 90
Reed & Barton Corporation,	10,738 66
Reed & Curtis Machine Screw Company,	27 50
Reliable Flour Company,	210 34
Reliance Manufacturing Company,	266 97
Re-new Lamp Company,	355 96
Revere Hardware Company,	60 67
Revere Rubber Company,	18,147 48
Revere Water Company,	1,008 01
Reversible Collar Company,	3,794 21
Review Publishing Company,	121 35
Rhode Island & Massachusetts Railroad Company,	1,618 00
Rhodes & Ripley Clothing Company,	1,941 60
Rice & Griffin Manufacturing Company,	174 59
Rice & Lockwood Lumber Company,	647 20
Rice, Barton & Fales Machine and Iron Company,	1,923 80
Rice-Kendall Company,	106 78
Richard Briggs Company,	2,135 76
Richards & Co., Incorporated,	606 75
Richardson Manufacturing Company,	4,341 09
Richardson Piano Case Company,	232 99
Ridgway Furnace Company,	121 35
Ripley-Howland Manufacturing Company,	1,804 07
Riverbank Improvement Company,	5,943 72
Riverdale Mills,	639 11
Riverdale Woolen Company,	284 12
Riverside Co-operative Association of Maynard,	50 44
Riverside Water Company,	37 21
Robbins-Paine Drug Company,	232 99
Robert Bleakie Company,	781 49
Robert Harrison Company,	153 71
Roberts Iron Works Company,	485 40
Rocky Neck Marine Railway Company,	176 36
Rodney Hunt Machine Company,	1,824 29
Roland T. Oakes Company,	142 38
Rose Brook Bog Company,	95 86
Rosengard Furniture Company,	80 90
Rowes Wharf, Proprietors of,	50 15
Rowes Wharf Provision Company,	64 72
Roxbury Carpet Company,	11,274 22
Royal Candy Company,	138 33
Royal Steam Heater Company,	101 12
Royal Worcester Corset Company,	3,630 79
Royce Laundry Company,	52 09
Russell-Snow & Davis Company,	1,196 02
Russia Cement Company,	904 46
S. A. Freeman Company,	88 99
S. A. Woods Machine Company,	2,083 98
S. B. Dibble Lumber Company, The,	35 59

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

S. Blaisdel, Jr., Company,	$166 65
S. D. Viets Company,	483 78
S. Gray Company,	195 77
S. H. Howe Shoe Company,	5,198 47
S. M. Howes Company,	517 76
S. N. & C. Russell Manufacturing Company,	760 46
S. S. Pierce Company,	5,226 14
S. W. Card Manufacturing Company,	539 60
Saco & Pettee Machine Shops,	4,967 90
Sagamore Manufacturing Company,	99 50
Salem, Beverly & Danvers Tow Boat Company,	95 13
Salem Commercial School, Incorporated,	80 90
Salem Gas Light Company,	1,325 14
Salem Lead Company,	48 54
Samson Cordage Works,	16 00
Samuel Pierce Organ Pipe Company,	281 53
Samuel Ward Company,	679 56
Samuel Winslow Skate Manufacturing Company,	289 62
Sanborn, Farrell Company,	1,213 50
Sanders & Barrows Clothing Company,	647 20
Sanford-Putnam Company,	242 70
Sargent, Conant & Co., Incorporated,	169 89
Sawyer Belting Company,	376 18
Sawyer Leather Machinery Company,	80 90
Sawyer Tool Manufacturing Company,	160 18
Saxonville Mills,	8,374 44
Sayles & Jenks Manufacturing Company,	1,296 82
Scandia Co-operative Grocery Company,	45 22
Scandinavian Co-operative Grocery Union,	139 14
Scandinavian Importing Company,	485 40
Scituate Water Company,	647 20
Scotsmith Company,	145 62
Scott Grain Company, The,	113 26
Security Safe Deposit and Trust Company,	3,883 20
Security Safe Deposit Company,	3,236 00
Selvey-Wyckoff Company,	631 02
Seth W. Fuller Company,	307 42
Sewing Machine Supplies Company,	970 80
Sexton Drug Store,	40 45
Shapleigh Coffee Company,	1,048 46
Shaw & Tannatt Company,	80 90
Shaw Stocking Company,	744 92
Sheffield Water Company,	161 80
Shepard, Norwell Company,	12,135 00
Sherer Dry Goods Company,	1,294 40
Sherman Envelope Company,	331 69
Sherry Shoe Company,	24 27
Shields Foundry Company,	66 33
Shortstory Publishing Company,	145 62
Shreve, Crump & Low Company,	7,030 21
Silas Pierce & Co.,	2,123 62
Siver Lake Company,	1,148 78
Simons, Hatch & Whitten Company,	3,074 20
Simonds Manufacturing Company,	2,712 04
Simplex Electric Company,	2,792 66
Simplex Time Recorder Company,	299 33
Simpson Brothers Corporation,	404 50
Simpson Spring Company,	84 73
Simpson's Patent Dry Dock Company,	493 49
Skillings, Whitney & Barnes Lumber Company,	11,754 77
Slater Woolen Company,	6,868 73
Smith & Anthony Company,	1,844 52
Smith & Dove Manufacturing Company,	4,044 19
Smith & Lovett Company,	222 47

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Smith & Smullen Company,	$40 45
Smith-Green Company,	250 79
Smith-Isburgh Lumber Company,	404 50
Smith-Warren Company,	80 90
Smith Paper Company,	1,013 06
Smithmade Suspender Company,	389 93
South Acton Coal and Lumber Company,	310 65
Somerset Stove Foundry Company,	50 56
Somerville Electric Light Company,	1,045 22
Somerville Horse Railroad Company,	1,485 32
Somerville Journal Company,	51 77
Soule Mill,	2,863 05
South Bay Wharf and Terminal Company,	1,562 98
South Boston Storage Warehouse Company,	80 90
South Boston Wood and Coal Company,	24 27
South Middlesex Street Railway Company,	598 66
South Reading Mechanic and Agricultural Institute,	194 16
Southbridge & Sturbridge Street Railway Company,	847 83
Southbridge Gas and Electric Company,	174 74
Southbridge Water Supply Company,	899 60
Southern Massachusetts Telephone Company,	1,394 71
Southgate Woolen Company,	169 89
Southworth Company,	177 98
Sovereign Co-operative Association of Webster,	33 08
Spaulding & Swett Corporation,	582 48
Spaulding Print Paper Company,	46 92
Spencer Steam Bakery Company,	137 53
Spencer Wire Company,	249 98
Spiers Fish Company,	80 90
Sprague & Breed Coal Company,	757 22
Sprague & Moore Company,	131 70
Sprague, Breed & Brown Company,	323 60
Sprague, Nugent Company,	161 80
Springfield & Eastern Street Railway Company,	4,561 06
Springfield Brick Company,	742 66
Springfield Coliseum Company,	64 72
Springfield Construction Company,	61 48
Springfield Drop Forging Company,	194 16
Springfield Fire and Marine Insurance Company,	35,897 7
Springfield Glazed Paper Company,	453 04
Springfield Homestead Newspaper Company,	105 17
Springfield Safe Deposit and Trust Company,	10,517 00
Springfield Street Railway Company,	41,181 82
Springfield Supply Company,	16 18
Springfield Waste Company,	728 10
Standard Bottling Extract Company,	291 24
Standard Cloth Meter Company,	14 56
Standard Clothing Company,	8,090 00
Standard Extract Company,	85 75
Standard Publishing Company,	24 27
Standard Storage Company,	16 18
Standard Whip Company,	436 86
Standish Worsted Company,	2,880 44
Stanley Grain Company,	61 48
Stanley Instrument Company,	736 19
Staples Coal Company,	4,400 15
Star Brass Manufacturing Company,	1,664 92
Star Button Manufacturing Company,	88 99
Star Worsted Company,	1,294 40
Starr Bog Company,	29 93
State Safe Deposit Company,	121 35
State Street Trust Company,	12,896 05

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

State Wharf and Storage Company,	$124 58
Steimer & Moore Manufacturing Company,	307 42
Sterling Knit Goods Company,	97 08
Stetson Shoe Company,	444 54
Stevens & Willis Company,	415 82
Stevens Linen Works,	3,914 91
Stickney & Poor Spice Company,	1,562 98
Stirling Mills,	2,344 32
Stockbridge & Pittsfield Railroad Company,	10,831 70
Stockbridge Water Company,	228 13
Stone & Downer Company,	323 60
Stone & Foster Lumber Company,	456 27
Stony Brook Railroad Corporation,	8,648 21
Stoughton Rubber Company,	2,570 19
Sturtevant & Haley Beef Supply Company,	1,537 10
Suburban Gas and Electric Company,	1,710 22
Suffolk Storage Warehouse Company,	113 26
Sumner & Goodwin Company,	1,132 60
Swampscott Gelatine Company,	82 51
Swift River Company,	1,054 93
Sylvester Company,	441 71
T. A. Earl Company, The,	141 57
T. A. Norris Machine Company,	161 80
T. A. Peterson Company,	32 36
T. Casey Company,	32 36
T. Dexter Johnson Company,	105 17
T. E. Rich Company,	52 58
T. H. Jones Shoe Company,	647 20
T. H. Wheeler Company,	844 59
T. Martin & Brother Manufacturing Company,	1,594 53
T. Stuart & Son Company,	404 50
T Wharf Fish Market Corporation,	283 95
T. W. O'Connor Company,	80 90
Taber Organ Company,	218 43
Talbot Clothing Company,	485 40
Talbot Dyewood and Chemical Company,	732 95
Talbot Mills,	3,046 30
Talcum Mineral Company of Boston,	153 71
Tanner Hamilton Company,	72 81
Tarbett-Phemister Company,	88 99
Tarr & Wonson, Limited,	2,006 32
Taunton Crucible Company,	545 26
Taunton Dye Works and Bleachery Company,	16 18
Taunton Gas Light Company,	2,880 04
Taunton Locomotive Manufacturing Company,	57 51
Taunton-New Bedford Copper Company,	3,368 27
Taunton Oil Cloth Company,	999 11
Taunton Safe Deposit and Trust Company,	1,302 49
Taunton Wire Nail Company,	275 06
Taylor Bramley Company,	88 99
Taylor Goodwin Company,	489 84
Telegram Newspaper Company,	194 16
Telegram Publishing Company,	16 18
Thayer & Co., Incorporated,	242 70
Thayer Woolen Company,	778 25
Theodore Schwamb Company,	283 15
Thomas & Pike Company,	1,618 00
Thomas Dalby Company,	380 23
Thomas Hollis Company,	323 60
Thomas Long Company,	809 00
Thomas Perkins Company,	32 36
Thomas J. Gavin Company,	32 36
Thomas Strahan Decorating Company,	121 35
Thomas W. Emerson Company,	444 95

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Thompson & Snow Company,	$728 10
Thompson Hardware Company,	631 02
Thompson's Spa,	266 97
Thorn Medicine Company,	16 18
Thorndike Company,	1,095 46
Thorp & Martin Company,	436 86
Tileston & Hollingsworth Company,	2,457 74
Torkelson Manufacturing Company,	471 64
Torrey, Bright & Capen Company,	3,397 80
Towle Manufacturing Company,	1,362 35
Towne Fuller Company,	631 02
Townsend Co-operative Broom Company,	12 94
Train-Smith Company,	809 00
Treat Hardware and Supply Company,	1,294 40
Tremont Nail Company,	114 87
Tremont Rubber Company,	404 50
Tribune Publishing Company,	16 66
Troy Cotton and Woolen Manufacturing Company,	2,067 80
Troy White Granite Company,	703 42
Tubular Rivet and Stud Company,	5,599 49
Tucker & Cook Manufacturing Company,	42 06
Tucker-Emerson Company, The,	74 83
Turners Falls Company,	683 60
Turners Falls Cotton Mills,	364 05
Turners Falls Lumber Company,	281 61
Tyer Rubber Company,	2,346 10
Underhay Oil Company,	465 17
Union Belt Company,	611 60
Union Button Sewing Machine Company,	106 78
Union Coal Company,	186 07
Union Coal and Wood Company,	145 62
Union Company,	205 24
Union Cotton Manufacturing Company,	5,967 18
Union Express Company,	40 45
Union House Furnishing Company,	367 28
Union Ice Company,	403 36
Union Machine Company,	436 05
Union Manufacturing Company,	93 03
Union Pork Company,	20 14
Union Spar Company,	80 90
Union Street Railway Company,	9,735 50
Union Welting Company,	80 90
Union Water Meter Company,	211 95
United Electric Light Company,	2,439 94
United Lumber Company,	404 50
United Manufacturing Company,	841 36
United States Spring Bed Company,	194 16
Uphams Corner Stable Company,	97 08
Upton Manufacturing Company,	42 87
Upton Street Railway Company,	161 80
Uxbridge & Blackstone Street Railway Company,	704 80
V. K. & A. H. Jones Company,	598 66
Valley Paper Company,	220 53
Vermont & Massachusetts Railroad Company,	84,119 25
Victor R. F. Walker Company,	25 88
Victor Sporting Goods Company,	922 26
Vineyard Haven Wharf Company,	28 47
W. A. Lytle Company,	485 40
W. A. Wood Company,	809 00
W. B. Clarke Company,	485 40
W. B. Hubbard & Sons Company,	1,051 70
W. C. Langley Furniture Company,	194 16
W. C. Lewis Shoe Company,	307 42
W. C. Packard Furniture and Carpet Company,	145 62

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

W. D. Kinsman Company,	$647 20
W. D. Parlin Hardware Company,	711 92
W. D. Wilmarth & Co. Corporation,	372 14
W. E. Tillotson Manufacturing Company,	626 97
W. H. Blodgett Company,	809 00
W. H. Noyes & Brothers Company,	239 46
W. H. Sawyer Lumber Company,	809 00
W. H. Wilmarth & Co. Corporation,	647 20
W. J. Boynton Baking Company,	72 81
W. J. Woods Company,	404 50
W. L. Douglass Shoe Company,	1,952 11
W. M. Weston Company,	970 80
W. N. Gleason Company,	161 80
W. S. Kilton Company,	355 96
W. S. Swett Company,	80 90
W. T. Cardy & Sons Company,	105 17
Waban Rose Conservatories,	563 46
Wachusett Creamery Company,	48 54
Wachusett Mills,	268 58
Wachusett Shirt Company,	2,998 15
Wadsworth, Howland & Co., Incorporated,	1,860 70
Wagner Spring Bed Manufacturing Company,	101 93
Wakefield Clothing Company,	40 45
Walker & Pratt Manufacturing Company,	2,147 89
Walker-Rintels Company,	88 99
Walker-Stetson Company,	3,397 80
Walker Armington Company,	485 40
Walker Ice Company,	541 22
Walpole Card Clothing Company,	84 13
Walpole Emery Mills,	23 46
Walter Baker & Co., Limited,	31,080 16
Walter C. Mentzer Company,	364 05
Walter M. Lowney Company,	2,993 30
Waltham Bleachery and Dye Works,	2,020 88
Waltham Coal Company,	250 79
Waltham Emery Wheel Company,	420 68
Waltham Street Railway Company,	970 80
Waltham Watch Tool Company,	32 36
Walton & Logan Company,	598 66
Walworth Construction and Supply Company,	631 02
Walworth Manufacturing Company,	50 15
Wamsutta Mills,	10,606 79
Wannacomet Water Company,	224 90
Wardwell Corporation,	323 60
Ware Electric Company,	169 89
Ware Lumber Company,	175 55
Ware Pratt Company,	1,618 00
Ware River Railroad Company,	24,043 88
Warner Manufacturing Company,	462 74
Warren & Hill Coal Company,	226 52
Warren, Brookfield & Spencer Street Railway Company,	658 52
Warren F. Witherell Company,	566 30
Warren Soap Manufacturing Company,	738 61
Warren Specialty Manufacturing Company,	16 18
Warren Steam Pump Company,	1,086 97
Washburn & Garfield Manufacturing Company,	776 64
Washington Mills Emery Manufacturing Company,	501 58
Wason Manufacturing Company,	1,519 30
Waters & Litchfield Company,	145 62
Waters Governor Company,	566 30
Watson Shoe Company,	323 60
Webber Lumber Company,	382 65

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Weber Leather Company,	$825 18
Webster & Dudley Street Railroad Company,	728 10
Webster Loom Harness Company,	153 71
Webster Thomas Company,	978 89
Weeden Manufacturing Corporation,	121 35
Weinz Trimming Company,	121 35
Weir Stove Company,	2,100 16
Wellesley & Boston Street Railway Company,	2,791 05
Wellington-Pierce Company,	291 24
Wellington-Wild Coal Company,	1,572 69
Wells Brothers Company,	747 51
West Boylston Manufacturing Company,	662 00
West End Street Railway Company,	353,846 06
West Newbury Co-operative Creamery Company,	14 56
West Stockbridge Lime Company,	86 23
West Stockbridge Railroad Corporation,	320 36
Westborough & Hopkinton Street Railway Company,	648 96
Westborough Hat Company,	58 24
Western Union Telegraph Company,	12,526 32
Westfield Cigar Company,	153 71
Westhampton Water Company,	24 27
Weston Electric Light Company,	161 80
Weymouth Seam-face Granite Company,	101 93
Wheeler Express Company,	129 44
Wheeler Reflector Company,	473 26
Wheeler-Stenzel Company,	2,435 09
Whitall Manufacturing Company,	833 27
Whitcomb Manufacturing Company,	339 78
White & Bagley Company,	76 85
White & Wyckoff Manufacturing Company,	53 87
White Entertainment Bureau,	32 36
White-Smith Music Publishing Company,	1,456 20
White Son Company,	2,224 75
White-Warner Company,	873 72
Whitin Machine Works,	7,969 78
Whiting Paper Company,	6,339 80
Whitman & Keith Company,	922 26
Whitman Mills,	6,846 97
Whitman Paper Box Company,	48 54
Whitmore Manufacturing Company,	1,294 40
Whitney Reed Chair Company,	333 30
Whittemore-Woodbury Company,	145 62
Whittenton Manufacturing Company,	3,690 65
Whittier Machine Company,	474 07
Whittier Woodenware Company,	323 60
Wickersham Quoin Company,	84 13
Wight-Thayer Company,	153 71
Wiley & Russell Manufacturing Company,	2,609 02
William A. Clark Coal Company,	255 64
William Allen & Sons Company,	386 70
William B. Hale Cigar Company,	167 46
William C. Atwater Company, Incorporated,	253 21
William Curtis Sons' Company,	876 95
William E. Livingston Company,	339 78
William F. Morgan Company,	48 54
William G. Bell Company,	323 60
William G. Rogers Company,	116 49
William G. Webber Company,	1,561 37
William H. Burns Company,	3,396 18
William H. Gallison Company,	1,075 97
William Lummus Company,	152 09
William Marshall Company,	92 22
William Reed & Sons Company,	161 80

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

William S. Butler & Co., Incorporated,	$1,860 70	
William S. Hills Company,	809 00	
William Skinner Manufacturing Company,	2,769 20	
William T. Rice Company,	29 12	
William Underwood Company,	734 57	
Williams Kneeland Company,	967 56	
Williams Manufacturing Company,	441 71	
Williamsburg Co-operative Creamery Association,	8 09	
Williamstown Gas Company,	146 02	
Williamstown Manufacturing Company,	809 00	
Williamstown Water Company,	242 70	
Williston & Knight Company,	925 49	
Wilson Jewelry Company,	388 32	
Winch Brothers Company,	4,854 00	
Winchendon Electric Light and Power Company,	32 36	
Windham Manufacturing Company,	321 98	
Winnisimmet Railroad Company,	1,213 50	
Winslow Brothers & Smith Company,	4,942 99	
Windsor Cement Company,	276 67	
Winthrop Cotton Yarn Company,	647 20	
Wire Goods Company,	95 46	
Woburn Gas Light Company,	91 25	
Woburn, Light, Heat and Power Company,	792 41	
Wollaston Foundry Company,	163 41	
Wood, Barker & Co.,	1,618 00	
Woodbury Carlton Company,	119 73	
Woodbury Company,	80 90	
Woodley Soap Manufacturing Company,	145 62	
Woonsocket Street Railway Company,	372 47	
Worcester & Shrewsbury Railroad Company,	318 74	
Worcester & Shrewsbury Street Railway Company,	323 60	
Worcester & Webster Street Railway Company,	100 31	
Worcester Automobile Company,	16 18	
Worcester Bleach and Dye Works Company,	16 18	
Worcester Coal Company,	302 56	
Worcester Collateral Loan Association,	800 91	
Worcester Consolidated Street Railway Company,	36,452 56	
Worcester Electric Light Company,	6,627 32	
Worcester Envelope Company,	402 88	
Worcester Gas Light Company,	8,842 37	
Worcester Gazette Company,	97 08	
Worcester Loan Company,	323 60	
Worcester, Nashua & Rochester Railroad Company,	26,789 43	
Worcester Post Company,	24 27	
Worcester, Rochdale & Charlton Depot Street Railway Company,	930 35	
Worcester Safe Deposit and Trust Company,	4,072 50	
Worcester Supply Company,	161 80	
Worcester Woolen Mill Company,	1,022 57	
Workingmen's Building Association,	61 48	
Workingmen's Loan Association,	2,022 50	
Woronoco Street Railway Company,	673 08	
Worthington Co-operative Creamery Association,	8 09	
Woven Cane Fabric Company,	80 90	
Wright & Colton Wire Cloth Company, The,	830 68	
Wright & Potter Printing Company,	453 04	
Wright Manufacturing Company,	523 42	
Wyben Spring Co-operative Creamery Association,	16 18	
Xylite Lubricating Company,	97 08	
Z. A. Ward Wood Working Company,	242 70	
Total,	. . .	$5,471,023 98

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Received on Account of 1901 and Previous Years.

A. B. & E. L. Shaw Company,	$773 40
Abram French Company,	1,000 00
American Collection Agency,	16 18
American Cultivator Publishing Company,	161 80
Atlantic Lumber Company,	1,042 55
Austin & Winslow-Gallagher Express Company,	68 76
B. L. Bragg Company,	404 50
Bay State Gas Company,	10,337 40
Beacon Publishing Company,	121 35
Blue Hill Granite Company,	223 04
Boston Book Company,	1,213 50
Boston Cycle and Sundry Company,	242 70
Boston Ice Cream Company,	161 80
Boston Leather Binding Company,	186 07
Boston Motor Carriage Company,	40 45
Boston Stitching and Plaiting Company,	48 54
Boston Trading and Export Company,	113 26
Boston Traveler Company, The,	765 31
Boston Whiting Company,	105 17
Brackett's Market Corporation,	101 12
Brockway-Smith Corporation,	889 90
Brookfield Brick Company,	155 32
Brown & Simonds Company,	242 70
Campello Leather Company,	60 27
Carlow & Putnam Company,	80 90
Charles A. White Company,	16 18
Charles S. Brown Company,	663 38
Chilmark China Clay Corporation,	127 82
Coates Clipper Manufacturing Company,	219 23
Coburn Stationery Company,	14 23
Columbia Electric Engineering Company,	16 18
Consolidated Law Cabinet, The,	16 18
Cox & Co., Incorporated,	161 80
Crescent Hat Company,	404 50
Cunningham Lumber Company,	210 34
Dailey News Company,	132 67
Dillon Machine Company,	121 35
Dunne Lyceum Bureau,	16 18
Durgin Grocery and Provision Company,	64 72
E. H. Saxton Company,	161 80
E. P. Sanderson Company,	930 35
Eastern Printing and Engraving Company,	56 63
Essex Cycle Company,	16 18
F. A. Clapp Horn Company,	161 80
Fisk Rubber Company,	129 44
Fitchburg Steel Ball Company,	56 63
Frank H. Ball Company,	45 30
Frederick Kendall Company,	16 18
Garratt-Ford Company,	184 45
George H. Wood Company,	194 16
Graham Shoe Company,	509 67
Greenfield Recorder Company,	36 40
Gregory & Brown Company,	323 60
Grueby-Faience Company,	242 70
H. B. Stevens Company,	63 10
H. C. Fish Machine Works Company,	315 51
H. M. Kinports Company,	51 77
Hanover Printing Company,	32 36
Haverhill & Southern New Hampshire Street Railway Company,	485 40
Heath Telephone Company,	145 13

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Higgins & Gifford Boat Manufacturing Company,	$61 07
Holly Whip Company,	42 06
Holyoke Steam and Gas Pipe Company,	105 17
International Jupiter Steel Company,	242 70
J. A. Glass Company,	182 02
J. P. & W. H. Emond, Incorporated,	242 70
J. P. Jordan Paper Company,	707 87
Jackson Patent Shell Roll Corporation,	101 93
James H. Lamb Company,	320 76
John C. De Laney Moulding Company,	171 50
John Dyke Company,	97 08
John F. Merrill Company,	80 90
Joseph Wolfson Company,	38 15
Journal Newspaper Company,	809 00
Kelly Shoe Company,	145 62
Kimball Brothers Company,	1,375 30
Lamprey Boiler Furnace Mouth Protector Company,	202 25
Lang & Jacobs Company,	101 12
Lawrence & Methuen Street Railway Company,	566 30
Leicester Grocery Company,	77 66
Library Bulletin Company,	80 90
Lowe Grain Company,	129 44
Lynn Ice Company,	794 43
Lyons Granite Company,	84 13
Marlier & Co., Limited,	485 40
Martha's Vineyard Electric Light and Power Company,	43 68
Massachusetts Construction Company,	1,504 74
Massachusetts Investment Company,	161 80
Massachusetts Telephone and Telegraph Company,	242 70
Meadow Brook Farm Company,	40 45
Medfield & Medway Street Railway Company,	809 00
Mellish & Byfield Company,	582 48
Middleton Paper Company,	501 58
Miller Brothers & Co., Corporation,	647 20
Mills & Knight Company,	485 40
Morgan & Ball Company,	161 80
New England Motor Company,	145 62
New England Reed Company,	82 51
Newburyport Herald Company,	69 57
Norfolk Western Street Railway Company,	364 05
Norris Livery Company, The,	88 99
Nute-Hallett Company,	36 40
Oliver & Howland Company,	304 18
Olympic Amusement Company,	48 54
People's Combination Clothing Company,	242 70
People's Furniture Company,	71 19
People's Ice Company,	186 84
Plymouth Stove Foundry Company,	103 55
Prentice Brothers Company,	963 81
Press Clipping Bureau,	80 90
Putnam Company, The,	323 60
Quinsigamond Lake Steamboat Company, The,	56 63
Randall-Faichney Company,	153 71
Rawson & Morrison Manufacturing Company,	1,008 01
Re-New Lamp Company,	347 87
Revere Roller Coaster Company,	108 00
Shady Hill Nursery Company,	970 80
Shedd & Crane Leather Company,	339 78
Silas Peirce & Co.,	2,022 50
Springfield Construction Company,	61 48
Springfield Drop Forging Company,	760 46
Springfield Supply Company,	16 18

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Spy Company, The,	$161 80	
T. Casey Company,	32 36	
T. F. Little Oil Company,	49 34	
Telegram Publishing Company,	32 36	
Thomas J. Gavin Company,	32 36	
Union Shoe Company,	35 04	
W. E. Rice Company,	145 62	
Wade & Reed Company,	22	
Waltham Watch Tool Company,	72 81	
Weymouth Seam-face Granite Company,	101 93	
Whiting Manufacturing Company,	262 92	
William Bourne & Son Piano Company,	161 80	
Woburn Light, Heat and Power Company,	592 18	
Ziegler Electric Company,	485 40	
		$48,439 61

Amounts returned from Cities and Towns on Account of Overpayments in 1901 and Previous Years.

Amherst,	$8 69	
Ayer,	10 06	
Billerica,	8 09	
Blandford,	51 97	
Boston,	32,334 02	
Bourne,	24 14	
Braintree,	161 79	
Bridgewater,	226 44	
Brockton,	56 94	
Burlington,	54 28	
Canton,	15 97	
Chelmsford,	72 78	
Chelsea,	33 53	
Chicopee,	26 38	
Cohasset,	6,644 20	
Concord,	67 74	
Dennis,	50 90	
East Longmeadow,	3 99	
Foxborough,	88 14	
Framingham,	494 77	
Groton,	16 18	
Hampden,	13 32	
Hanson,	13 32	
Holyoke,	280 20	
Hyde Park,	17 22	
Leicester,	337 70	
Littleton,	2 01	
Lynn,	366 97	
Maynard,	02	
Merrimac,	35 94	
Millis,	16 98	
Natick,	302 70	
Newburyport,	3 63	
New Braintree,	9 99	
North Andover,	114 08	
Palmer,	1 99	
Peabody,	30 98	
Pepperell,	50	
Plympton,	24 45	
Quincy,	39 56	
Reading,	55 24	
Salem,	756 87	

STATEMENT III. **Revenue Receipts.** DETAILS 3.

CORPORATION TAX — *Concluded.*

Salisbury,	$21 37	
Sandwich,	2 22	
Scituate,	31 81	
Southampton,	12	
Southbridge,	553 97	
Springfield,	33 42	
Waltham,	61 30	
Wareham,	97 80	
Watertown,	17 09	
Webster,	220 00	
West Boylston,	8 38	
Weymouth,	174 80	
Worcester,	401 35	
		$44,498 30

Recapitulation.

Miscellaneous companies, 1902,	$5,471,023 98	
Received on account of 1901 and previous years,	48,439 61	
Received from towns on account of 1901,	44,498 30	
Total,	. . .	$5,563,961 89

DETAILS No. 3.

SAVINGS BANK TAX.

[One-half of one per cent. on average deposits, payable within ten days after the first Mondays of June and December. — Revised Laws, chap. 14.]

	For June.	For December.
Received from the following-named banks: —		
Abington Savings Bank,	$2,375 25	$2,405 85
Amherst Savings Bank,	2,455 22	2,671 64
Andover Savings Bank,	3,993 62	4,092 01
Arlington Five Cents Savings Bank,	1,893 17	1,915 41
Athol Savings Bank,	2,944 71	3,094 72
Attleborough Savings Bank,	1,693 62	1,768 23
Barre Savings Bank,	503 64	562 64
Bass River Savings Bank, South Yarmouth,	393 49	409 95
Bay State Savings Bank,	547 23	622 87
Belmont Savings Bank,	418 47	400 55
Benjamin Franklin Savings Bank, Franklin,	993 85	1,009 89
Berkshire County Savings Bank,	4,702 42	4,787 65
Beverly Five Cents Savings Bank,	2,968 81	2,908 95
Boston Five Cents Savings Bank,	39,679 68	40,339 49
Boston Penny Savings Bank,	2,046 15	2,284 81
Braintree Savings Bank,	323 00	398 71
Bridgewater Savings Bank,	775 22	794 47
Brighton Five Cents Savings Bank,	1,310 49	1,339 78
Bristol County Savings Bank, Taunton,	8,883 94	9,154 21
Broadway Savings Bank, Lawrence,	2,863 14	2,812 12
Brockton Five Cents Savings Bank,	3,887 63	4,020 37
Brookline Savings Bank,	2,693 92	2,897 50

STATEMENT III. **Revenue Receipts.** DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Cambridge Institution for Savings,	$3,736 12	$4,439 28
Cambridgeport Savings Bank,	5,917 34	6,069 70
Canton Institution for Savings,	1,044 29	990 88
Cape Ann Savings Bank, Gloucester,	2,019 35	2,124 45
Cape Cod Five Cents Savings Bank, Harwich,	1,234 67	1,280 64
Central Savings Bank, Lowell,	3,783 83	3,969 24
Charlestown Five Cents Savings Bank,	9,032 37	9,196 85
Chelsea Savings Bank,	4,948 66	5,011 15
Chicopee Falls Savings Bank,	435 49	506 63
Chicopee Savings Bank,	1,074 11	1,139 74
Citizens' Savings Bank, Fall River,	4,418 62	4,530 26
City Five Cents Savings Bank, Haverhill,	2,790 91	2,917 74
City Institution for Savings, Lowell,	11,176 12	11,810 03
Commonwealth Savings Bank,	124 38	162 37
City Savings Bank, Pittsfield,	315 67	357 31
Clinton Savings Bank,	3,196 88	3,322 73
Cohasset Savings Bank,	550 76	603 61
Conway Savings Bank,	206 79	214 93
County Savings Bank, Chelsea,	654 95	826 82
Crocker Institution for Savings, Turners Falls,	994 20	1,069 74
Danvers Savings Bank,	2,880 14	2,994 26
Dedham Institution for Savings,	6,980 85	7,144 28
Dorchester Savings Bank,	162 24	195 81
East Boston Savings Bank,	3,920 33	4,184 04
East Bridgewater Savings Bank,	872 84	916 33
East Cambridge Five Cents Savings Bank,	2,700 68	2,952 20
Easthampton Savings Bank,	1,032 00	966 67
East Weymouth Savings Bank,	862 22	990 50
Eliot Five Cents Savings Bank,	5,798 91	6,401 86
Essex Savings Bank, Lawrence,	11,543 31	11,342 75
Everett Savings Bank,	313 29	374 18
Fairhaven Institution for Savings,	381 03	386 31
Fall River Five Cents Savings Bank,	5,388 03	5,726 30
Fall River Savings Bank,	10,030 53	10,429 46
Farmers' and Mechanics' Savings Bank, South Framingham,	801 67	782 51
Fitchburg Savings Bank,	5,525 10	5,968 16
Florence Savings Bank,	294 96	292 96
Foxborough Savings Bank,	295 81	301 92
Franklin Savings Bank, Boston,	15,319 82	15,733 03
Franklin Savings Institution, Greenfield,	7,933 49	7,819 18
Gardner Savings Bank,	3,194 74	3,400 65
Georgetown Savings Bank,	591 83	603 90
Grafton Savings Bank,	222 00	280 62
Granite Savings Bank,	232 65	240 77
Great Barrington Savings Bank,	829 96	880 74
Greenfield Savings Bank,	3,095 35	3,394 17
Hampden Savings Bank, Springfield,	4,523 79	4,713 54
Haverhill Savings Bank,	10,621 97	10,753 88
Haydenville Savings Bank,	230 58	229 21
Hingham Institution for Savings,	2,731 25	2,881 45
Holliston Savings Bank,	270 58	281 64
Holyoke Savings Bank,	6,510 59	6,704 28
Home Savings Bank, Boston,	10,100 73	10,409 38
Hoosac Savings Bank, North Adams,	792 79	941 49
Hopkinton Savings Bank,	563 66	566 05
Hudson Savings Bank,	1,516 82	1,608 71
Hyde Park Savings Bank,	1,000 58	1,069 25
Ipswich Savings Bank,	879 55	947 20
Lawrence Savings Bank,	2,193 82	2,371 26

STATEMENT III. **Revenue Receipts.** DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Lee Savings Bank,	$1,429 98	$1,492 84
Leicester Savings Bank,	1,183 55	1,173 71
Lenox Savings Bank,	296 25	314 96
Leominster Savings Bank,	1,976 76	2,180 21
Lexington Savings Bank,	551 21	569 26
Lowell Five Cents Savings Bank,	2,610 31	2,823 81
Lowell Institution for Savings,	8,435 28	8,352 24
Ludlow Savings Bank,	124 85	151 30
Lynn Five Cents Savings Bank,	7,888 12	8,165 46
Lynn Institution for Savings,	8,175 72	8,528 18
Malden Savings Bank,	4,950 93	5,205 77
Marblehead Savings Bank,	849 50	893 04
Marlborough Savings Bank,	2,142 69	2,287 61
Mechanics' Institution for Savings, Lowell,	3,522 73	3,689 33
Mechanics' Savings Bank, Holyoke,	1,059 85	1,027 32
Mechanics' Savings Bank, Reading,	212 65	249 70
Medford Savings Bank,	2,414 60	2,628 10
Medway Savings Bank,	325 99	549 90
Melrose Savings Bank,	1,156 76	1,128 47
Merrimac River Savings Bank, Lowell,	1,744 12	1,773 10
Merrimac Savings Bank,	687 74	738 38
Middleborough Savings Bank,	1,527 42	1,514 17
Middlesex Institution for Savings, Concord,	2,455 90	2,515 23
Milford Savings Bank,	3,994 07	4,064 91
Millbury Savings Bank,	1,448 17	1,498 00
Monson Savings Bank,	903 42	887 96
Nantucket Institution for Savings,	509 77	524 22
Natick Five Cents Savings Bank,	1,431 20	1,671 46
New Bedford Five Cents Savings Bank,	11,430 08	12,214 53
New Bedford Institution for Savings,	27,682 70	27,933 59
Newburyport Five Cents Savings Bank,	2,613 75	2,631 66
Newburyport Institution for Savings,	11,333 60	11,262 16
Newton Centre Savings Bank,	400 79	553 91
Newton Savings Bank,	4,851 69	5,305 32
Nonotuck Savings Bank,	481 21	521 72
North Adams Savings Bank,	3,854 66	4,008 48
Northampton Institution for Savings,	5,532 13	5,317 97
North Avenue Savings Bank, Cambridge,	1,252 45	1,420 43
North Brookfield Savings Bank,	419 80	284 95
North Easton Savings Bank,	1,955 31	2,011 53
North End Savings Bank,	3,319 99	3,594 12
North Middlesex Savings Bank,	898 94	944 34
Orange Savings Bank,	998 18	1,080 30
Palmer Savings Bank,	1,883 14	2,046 39
Pentucket Savings Bank,	1,111 42	1,194 67
People's Savings Bank, Brockton,	1,179 50	1,321 09
People's Savings Bank, Holyoke,	1,117 23	1,196 83
People's Savings Bank, Worcester,	11,147 67	11,547 17
Plymouth Five Cents Savings Bank,	2,067 39	2,043 44
Plymouth Savings Bank,	4,059 05	4,079 36
Provident Institution for Savings, Boston,	57,461 60	56,203 27
Provident Institution for Savings, Salisbury and Amesbury, Salisbury,	4,546 86	4,550 32
Quincy Savings Bank,	3,367 21	3,540 53
Randolph Savings Bank,	2,421 74	2,483 95
Rockland Savings Bank,	1,090 33	1,138 34
Roxbury Institution for Savings,	9,893 30	10,232 90
Salem Five Cents Savings Bank,	9,569 21	9,708 44
Salem Savings Bank,	14,370 05	14,528 44
Seamen's Savings Bank, Provincetown,	408 92	460 15

STATEMENT III. Revenue Receipts. DETAILS 3.

SAVINGS BANK TAX — *Concluded.*

	For June.	For December.
Shelburne Falls Five Cents Savings Bank,	$1,627 03	$1,693 12
Somerville Savings Bank,	1,236 47	1,350 80
South Adams Savings Bank,	1,000 57	1,021 66
South Boston Savings Bank,	4,972 59	5,155 45
Southbridge Savings Bank,	3,152 23	3,174 36
South Scituate Savings Bank,	352 68	366 42
South Weymouth Savings Bank,	1,025 00	1,037 47
Spencer Savings Bank,	1,244 31	1,227 48
Springfield Five Cents Savings Bank,	7,982 79	8,035 84
Springfield Institution for Savings,	26,480 76	27,381 61
Stoneham Five Cents Savings Bank,	1,139 08	1,132 96
Suffolk Savings Bank, Boston,	44,015 71	43,220 09
Sumner Savings Bank,	197 86	218 14
Taunton Savings Bank,	3,771 37	4,041 21
Templeton Savings Bank,	436 63	459 74
Union Institution for Savings, Boston,	7,984 34	8,140 82
Union Savings Bank, Fall River,	1,632 26	1,705 56
Uxbridge Savings Bank,	421 85	419 34
Wakefield Savings Bank,	1,295 13	1,356 55
Wales Savings Bank,	17 07	17 78
Waltham Savings Bank,	4,436 01	4,648 96
Wareham Savings Bank,	1,383 11	1,414 44
Ware Savings Bank,	4,602 30	5,037 97
Warren Five Cents Savings Bank, Peabody,	4,356 21	4,390 35
Warren Institution for Savings, Boston,	11,875 24	12,690 41
Warren Savings Bank,	403 13	393 27
Washington Savings Institution,	828 99	881 69
Watertown Savings Bank,	1,510 16	1,595 87
Webster Five Cents Savings Bank,	1,473 20	1,628 00
Wellfleet Savings Bank,	882 69	887 61
Westborough Savings Bank,	513 78	512 59
Westfield Savings Bank,	1,420 65	1,573 82
West Newton Savings Bank,	1,183 26	1,347 29
Weymouth Savings Bank,	1,270 70	1,290 16
Whitinsville Savings Bank,	1,287 82	1,271 46
Whitman Savings Bank,	615 08	678 38
Wildey Savings Bank,	3,405 76	4,041 72
Williamstown Savings Bank,	146 95	177 95
Winchendon Savings Bank,	1,395 83	1,450 97
Winchester Savings Bank,	1,054 59	1,155 74
Woburn Five Cents Savings Bank,	2,068 20	2,022 20
Worcester County Institution for Savings,	26,661 02	27,645 06
Worcester Five Cents Savings Bank,	10,927 69	11,539 81
Worcester Mechanics' Savings Bank,	9,142 16	9,690 89
Worcester North Savings Bank,	6,231 35	6,544 43
Woronoco Savings Bank,	1,891 93	2,090 97
Totals,	$756,825 65	$779,134 77

Recapitulation.

Receipts for June, 1902,	$756,825 65	
Receipts for December, 1902,	779,134 77	
		$1,535,960 42

DETAILS No. 4.

NATIONAL BANK TAX.

[Revised Laws, chap. 14.]

Amounts received from cities and towns, as follows: —

Abington,	$1,061 12	Marblehead,	$1,421 02
Adams,	3,198 87	Marlborough,	2,070 78
Amesbury,	1,388 04	Medford,	1,075 67
Amherst,	1,457 08	Melrose,	837 23
Andover,	950 25	Merrimac,	1,206 09
Arlington,	250 01	Methuen,	881 32
Athol,	3,051 07	Middleborough,	146 12
Attleborough,	734 83	Milford,	5,416 76
Ayer,	339 29	Millbury,	1,229 41
Barnstable,	459 23	Milton,	2,017 92
Barre,	521 13	Monson,	1,484 23
Beverly,	1,900 80	Montague,	1,552 56
Boston,	554,439 77	Nantucket,	458 04
Brockton,	3,718 27	Natick,	707 98
Brookline,	331 13	New Bedford,	36,105 87
Cambridge,	7,802 80	Newburyport,	4,416 28
Canton,	1,722 29	Newton,	1,379 53
Chelsea,	3,316 23	North Adams,	6,810 03
Chicopee,	2,604 30	North Attleborough,	469 57
Clinton,	1,871 06	Northampton,	9,920 70
Concord,	1,047 34	Northborough,	496 56
Conway,	1,221 55	Northbridge,	218 72
Danvers,	889 57	Orange,	1,637 06
Dedham,	3,230 60	Oxford,	341 02
Easthampton,	924 73	Palmer,	1,579 48
Easton,	770 09	Peabody,	2,671 64
Edgartown,	373 68	Pepperell,	39 60
Fairhaven,	806 32	Pittsfield,	10,341 32
Fall River,	23,181 59	Plymouth,	3,869 71
Falmouth,	245 47	Provincetown,	734 02
Fitchburg,	8,746 15	Quincy,	3,084 97
Framingham,	3,621 65	Reading,	254 82
Franklin,	1,603 80	Rockland,	442 94
Gardner,	2,877 86	Rockport,	188 42
Georgetown,	504 92	Salem,	16,598 19
Gloucester,	4,305 54	Shelburne,	1,366 61
Grafton,	610 15	Somerville,	1,184 04
Great Barrington,	1,321 65	Southbridge,	1,064 17
Greenfield,	5,691 78	Spencer,	614 95
Harwich,	2,648 38	Springfield,	37,263 14
Haverhill,	7,581 36	Stockbridge,	2,046 00
Hingham,	756 88	Stoneham,	237 54
Holyoke,	15,566 81	Taunton,	12,554 72
Hopkinton,	256 70	Townsend,	287 23
Hudson,	632 42	Uxbridge,	664 51
Ipswich,	374 09	Wakefield,	314 85
Lawrence,	8,592 26	Waltham,	708 62
Lee,	2,248 61	Ware,	3,723 03
Leicester,	1,101 52	Wareham,	539 94
Lenox,	393 31	Watertown,	1,009 55
Leominster,	1,683 59	Webster,	568 45
Lowell,	11,035 04	Westborough,	285 59
Lynn,	11,611 00	Westfield,	4,827 54
Malden,	556 26	Weymouth,	2,516 90
Mansfield,	569 48	Whitman,	307 20

STATEMENT III. **Revenue Receipts.** DETAILS 5.

NATIONAL BANK TAX — *Concluded.*

Williamstown,	$391 22	Wrentham,	$283 69
Winchendon,	2,242 92	Yarmouth,	1,676 34
Winchester,	284 68		
Woburn,	1,346 78	Total,	$939,832 70
Worcester,	20,717 19		

Amounts received from Cities and Towns on Account of 1901 and Previous Years.

Boston,	$8,925 97	New Bedford,	$26 86
Bridgewater,	46 95	Newburyport,	254 65
Chelsea,	91 01	Newton,	259 46
Chicopee,	79 83	Northampton,	116 22
Cohasset,	77 86	Peabody,	23 45
Easton,	10 01	Scituate,	21 66
Holyoke,	32 36	Southbridge,	94 40
Hudson,	21 63	West Brookfield,	10 28
Hyde Park,	17 17	Westfield,	21 70
Leicester,	92 60	Weymouth,	29 38
Lynn,	71 38	Winthrop,	271 88
Mansfield,	8 85	Worcester,	53 08
Maynard,	73		
Monson,	36 72	Total,	$11,767 79
Natick,	1,071 70		

Recapitulation.

Received on account of 1902,	$939,832 70	
Received on account of 1901,	11,767 79	
		$951,600 49

DETAILS No. 5.

EXCISE TAX UPON LIFE INSURANCE COMPANIES.

[Revised Laws, chap. 14.]

Received from the following-named companies:—		
Ætna Life Insurance Company,	$7,557 32	
Bankers' Life Insurance Company of New York,	236 36	
Berkshire Life Insurance Company,	5,851 45	
Boston Mutual Life Insurance Company,	109 59	
Connecticut General Life Insurance Company,	1,196 16	
Connecticut Mutual Life Insurance Company,	11,787 76	
Equitable Life Assurance Society of the United States,	16,072 48	
Fidelity Mutual Life Insurance Company,	481 31	
Home Life Insurance Company,	1,161 77	
John Hancock Mutual Life Insurance Company,	9,830 88	
Manhattan Life Insurance Company,	2,037 79	
Massachusetts Mutual Life Insurance Company,	11,194 15	
Metropolitan Life Insurance Company,	12,338 57	
Mutual Benefit Life Insurance Company,	18,447 79	
Mutual Life Insurance Company of New York,	37,401 82	
Mutual Reserve Fund Life Association,	118 58	

STATEMENT III. Revenue Receipts. DETAILS 6 AND 7.

EXCISE TAX UPON LIFE INSURANCE COMPANIES — *Concl'd.*

National Life Insurance Company,	$7,597 69	
New England Mutual Life Insurance Company,	14,035 93	
New York Life Insurance Company,	20,775 94	
Northwestern Mutual Life Insurance Company,	16,212 73	
Penn Mutual Life Insurance Company,	11,610 61	
Phœnix Mutual Life Insurance Company,	1,314 37	
Provident Life and Trust Company, Pennsylvania,	8,307 47	
Provident Savings Life Assurance Society of New York,	605 22	
Prudential Insurance Company of America,	2,179 07	
Security Mutual Life Insurance Company,	17 67	
State Mutual Life Assurance Company,	17,818 25	
Travelers' Insurance Company,	4,375 63	
Union Central Life Insurance Company,	1,687 40	
Union Mutual Life Insurance Company,	2,556 25	
United States Life Insurance Company,	1,518 96	
Washington Life Insurance Company of New York,	2,423 14	
		$248,860 11

DETAILS No. 6.

TAX ON MASSACHUSETTS HOSPITAL LIFE INSURANCE COMPANY.

[One-half of one per cent. on deposits. — Revised Laws, chap. 14.]

Received tax on moneys held in trust,	$58,542 14

DETAILS No. 7.

ANNUAL INSURANCE COMPANIES' TAX.

[Revised Laws, chap. 14.]

Received from the following-named insurance companies: —		
Aachen and Munich Fire Insurance Company,	$909 76	
Abington Mutual Fire Insurance Company,	304 26	
Ætna Indemnity Company, The (Conn.),	282 97	
Ætna Insurance Company (Conn.),	7,889 08	
Ætna Life Insurance Company (Conn.),	2,204 37	
Agricultural Insurance Company (Watertown, N. Y.),	1,663 34	
Albany Insurance Company,	604 37	
American Bonding and Trust Company,	382 72	
American Central Insurance Company,	1,377 63	
American Credit Indemnity Company (New York),	2,400 60	
American Fire Insurance Company, The (Philadelphia, Pa.),	1,482 91	
American Insurance Company, The (Newark, N. J.),	946 12	
American Mutual Fire Insurance Company (Rhode Island),	878 41	
American Mutual Liability Insurance Company,	2,993 40	
American Surety Company (New York),	1,871 01	

STATEMENT III. Revenue Receipts. DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Annisquam Mutual Fire Insurance Company,	$1 69
Arkwright Mutual Fire Insurance Company,	9,464 87
Assurance Company of America,	145 32
Atlantic Mutual Insurance Company,	5,178 59
Atlas Assurance Company,	1,121 44
Atlas Mutual Insurance Company,	28
Attleborough Mutual Fire Insurance Company (Mass.),	45 07
Baloise Fire Insurance Company,	86 29
Bankers Life Insurance Company of the City of New York,	992 04
Barnstable County Mutual Fire Insurance Company,	353 84
Berkshire Mutual Fire Insurance Company,	394 03
Blackstone Mutual Fire Insurance Company (Providence, R. I.),	2,690 39
Boston Manufacturers' Mutual Fire Insurance Company,	11,280 59
Bristol County Mutual Fire Insurance Company,	19 88
British American Assurance Company,	845 36
British American Insurance Company (New York),	404 94
British and Foreign Marine Insurance Company, Limited, The,	2,972 34
Buffalo Commercial Insurance Company,	181 26
Buffalo German Insurance Company,	443 35
Caledonian American Insurance Company (New York),	187 31
Caledonian Insurance Company (Scotland),	1,878 98
Cambridge Mutual Fire Insurance Company,	1,010 20
Camden Fire Insurance Association (New York),	368 13
Capital Fire Insurance Company (Concord, N. H.),	558 73
Central Manufacturers' Mutual Insurance Company,	184 24
Charles River Mutual Insurance Company,	36 11
China Mutual Insurance Company,	2,074 35
Citizens' Insurance Company of Missouri,	1,447 78
Citizens' Mutual Insurance Company,	805 00
City Trust, Safe Deposit and Surety Company,	317 58
Cohasset Mutual Fire Insurance Company,	10 42
Cologne Reinsurance Company,	881 14
Colonial Assurance Company of New York,	477 24
Colonial Fire Insurance Company,	104 33
Columbia Insurance Company (Jersey City, N. J.),	90 43
Commerce Insurance Company,	249 76
Commercial Union Assurance Company, Limited,	3,078 98
Commercial Union Fire Insurance Company,	431 46
Commonwealth Insurance Company of New York, The,	572 95
Concordia Fire Insurance Company, The,	525 17
Connecticut Fire Insurance Company, The,	2,708 75
Continental Casualty Company,	89 48
Continental Insurance Company,	3,968 90
Cotton and Woolen Manufacturers' Mutual Insurance Company of New England,	2,645 32
Dedham Mutual Fire Insurance Company,	315 95
Delaware Insurance Company of Philadelphia, The,	959 36
Detroit Fire and Marine Insurance Company,	486 42
Dorchester Mutual Fire Insurance Company,	1,616 16
Dutchess Insurance Company (Poughkeepsie, N. Y.),	739 33
Eagle Fire Company,	40 60

STATEMENT III. **Revenue Receipts.** DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Employers' Liability Assurance Company, Limited (England),	$10,826 53
Enterprise Mutual Fire Insurance Company (Rhode Island),	888 48
Equitable Fire and Marine Insurance Company,	1,650 95
Fall River Manufacturers' Mutual Insurance Company,	3,642 90
Farmers' Fire Insurance Company,	853 31
Fidelity and Casualty Insurance Company of New York,	2,515 94
Fidelity and Deposit Company of Maryland,	1,157 48
Fidelity Mutual Life Insurance Company (Pennsylvania),	1,740 44
Fire Association of Philadelphia,	2,916 73
Fire Insurance Company of the County of Philadelphia, The,	429 15
Firemen's Fund Insurance Company,	3,001 74
Firemen's Insurance Company of Baltimore,	663 77
Firemen's Insurance Company of Newark, N. J.,	985 67
Firemen's Mutual Insurance Company (Rhode Island),	4,818 22
Fitchburg Mutual Fire Insurance Company,	684 00
Frankfort American Insurance Company (New York),	66 99
Frankfort Marine Accident and Plate Glass Insurance Company (Germany),	2,062 02
Franklin Fire Insurance Company of Philadelphia, The,	669 79
Franklin Mutual Fire Insurance Company (Boston),	19 46
General Accident Assurance Corporation,	1,460 78
German Alliance Insurance Company,	953 03
German-American Insurance Company,	3,837 49
German Fire Insurance Company of the City of Pittsburg, Pa.,	815 44
German Insurance Company of Illinois,	1,009 98
Germania Fire Insurance Company (New York),	1,381 09
Girard Fire and Marine Insurance Company,	428 42
Glens Falls Insurance Company,	880 19
Gloucester Mutual Fishing Insurance Company,	593 77
Granite State Fire Insurance Company,	1,419 73
Greenwich Insurance Company,	1,614 22
Groveland Mutual Fire Insurance Company,	4 57
Guarantee Insurance Company of North America (Montreal, Can.),	344 00
Hamburg-Bremen Fire Insurance Company (Germany),	1,303 58
Hampshire Mutual Fire Insurance Company,	146 67
Hanover Fire Insurance Company, The,	1,679 73
Hartford Fire Insurance Company, The,	5,560 02
Hartford Steam Boiler Inspection and Insurance Company, The,	3,163 40
Hingham Mutual Fire Insurance Company,	1,114 27
Home Fire and Marine Insurance Company of California,	777 88
Home Insurance Company, The,	8,890 00
Home Life Insurance Company (New York),	135 90
Hope Mutual Fire Insurance Company (Rhode Island),	421 01
Imperial Insurance Company, Limited (England),	1,132 56
Indemnity Fire Insurance Company (New York),	333 70
India Mutual Insurance Company,	236 95
Indianapolis Fire Insurance Company,	110 13
Industrial Mutual Insurance Company,	1,684 63

STATEMENT III. **Revenue Receipts.** DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Kings County Fire Insurance Company,	$202 26	
Lafayette Fire Insurance Company,	341 87	
Law Union and Crown Fire and Life Insurance Company,	210 76	
Lawyers' Surety Company (New York),	113 49	
Lion Fire Insurance Company,	67 54	
Liverpool & London & Globe Insurance Company (England),	7,029 06	
Lloyds Plate Glass Insurance Company,	693 59	
London & Lancashire Fire Insurance Company, The,	2,143 32	
London Assurance Corporation, The,	2,238 81	
London Guarantee and Accident Company,	2,603 77	
Lowell Mutual Fire Insurance Company,	542 04	
Lumber Mutual Fire Insurance Company,	699 50	
Lynn Mutual Fire Insurance Company,	56 42	
Manchester Fire Assurance Company,	1,461 16	
Mannheim Insurance Company,	673 41	
Manufacturers' Mutual Fire Insurance Company (Rhode Island),	2,006 43	
Marine Insurance Company, Limited, The (London, Eng.),	1,362 56	
Maryland Casualty Company,	4,960 44	
Massachusetts Street Railway Accident Association (Boston),	2,316 47	
Mechanics' and Traders' Insurance Company (New Orleans),	392 28	
Mechanics' Fire Insurance Company of Philadelphia, The,	293 49	
Mechanics' Mutual Fire Insurance Company (Rhode Island),	1,184 15	
Mercantile Mutual Fire Insurance Company,	252 35	
Merchants' and Farmers' Mutual Fire Insurance Company,	700 05	
Merchants' Mutual Insurance Company (Providence, R. I.),	1,143 77	
Merrimack Mutual Fire Insurance Company,	1,137 94	
Metropolitan Life Insurance Company,	23,846 07	
Metropolitan Plate Glass Insurance Company of New York,	810 07	
Michigan Fire and Marine Insurance Company,	178 58	
Middlesex Mutual Assurance Company,	673 62	
Middlesex Mutual Fire Insurance Company,	1,649 55	
Millers' National Insurance Company (Illinois),	56 97	
Milwaukee Fire Insurance Company,	20 75	
Milwaukee Mechanics' Insurance Company,	661 08	
Mutual Boiler Insurance Company of Boston,	220 96	
Mutual Fire Assurance Company,	195 27	
Mutual Protection Fire Insurance Company,	289 54	
Mutual Reserve Fund Life Association,	1,251 58	
Nassau Fire Insurance Company of Brooklyn, N. Y.,	208 59	
National Assurance Company of Ireland,	1,433 28	
National Fire Insurance Company of Hartford,	3,760 38	
National Life Insurance Company (Vt.),	4,074 87	
National Standard Insurance Company of New York,	241 98	
National Surety Company,	1,198 48	
National Union Fire Insurance Company of Pittsburg, Pa.,	473 86	
Newark Fire Insurance Company, The,	136 37	
Newburyport Mutual Fire Insurance Company,	36 77	
New Amsterdam Casualty Company,	552 61	
New Hampshire Fire Insurance Company,	3,342 52	

STATEMENT III. Revenue Receipts. DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

New Jersey Plate Glass Insurance Company,	$296 65
New York Fire Insurance Company,	291 85
New York Life Insurance Company,	438 69
New York Plate Glass Insurance Company,	590 94
Niagara Fire Insurance Company,	4,151 09
Norfolk Mutual Fire Insurance Company,	769 36
North British and Mercantile Insurance Company (England),	3,829 39
North British and Mercantile Insurance Company (New York),	188 80
North German Fire Insurance Company of New York,	115 88
Northern Assurance Company of London, Eng.,	1,990 50
Northern Insurance Company (New York),	139 40
North River Insurance Company (New York),	561 64
Northwestern National Insurance Company of Milwaukee, Wis.,	671 03
Norwich Union Fire Insurance Society, The,	2,198 30
Ocean Accident and Guarantee Corporation, Limited,	662 13
Orient Insurance Company,	981 18
Pacific Surety Company (California),	134 02
Palatine Insurance Company, Limited (London, Eng.),	2,298 71
Paper Mill Mutual Insurance Company,	928 81
Pawtucket Mutual Fire Insurance Company,	619 15
Pelican Assurance Company,	164 18
Penn Mutual Life Insurance Company,	9,024 83
Pennsylvania Fire Insurance Company, The,	2,241 45
Phenix Insurance Company (Brooklyn, N. Y.),	3,349 20
Philadelphia Casualty Company (Brooklyn, N.Y.),	50 01
Philadelphia Manufacturers' Mutual Fire Insurance Company,	292 64
Philadelphia Underwriters' Insurance Company of North America, President and Directors of the, and Fire Association of Philadelphia,	10,683 67
Phœnix Assurance Company of London,	2,837 87
Phœnix Insurance Company, The (Hartford, Conn.),	3,331 27
Potomac Insurance Company of Georgetown (Washington, D. C.),	328 84
Preferred Accident Insurance Company of New York,	1,182 95
Providence Mutual Fire Insurance Company (Rhode Island),	189 93
Providence Washington Insurance Company,	4,340 44
Provident Life and Trust Company of Philadelphia,	2,836 98
Provident Savings Life Assurance Society (New York),	500 01
Prussian National Insurance Company,	485 50
Queen Insurance Company, The,	2,223 32
Quincy Mutual Fire Insurance Company,	1,037 28
Reliance Insurance Company of Philadelphia, The,	392 62
Reliance Marine Insurance Company, Limited (Liverpool, Eng.),	2 36
Rhode Island Mutual Fire Insurance Company,	2,935 96
Rochester German Insurance Company of Rochester, N. Y.,	1,347 62
Royal Exchange Assurance Company,	1,772 81
Royal Insurance Company, The,	7,166 32
Rubber Manufacturers' Mutual Insurance Company,	2,356 62

STATEMENT III. Revenue Receipts. DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Salem Mutual Fire Insurance Company,	$370 72	
Salisbury & Amesbury Mutual Fire Insurance Company,	35 40	
Saugus Mutual Fire Insurance Company,	28 67	
Scottish Union and National Insurance Company,	3,074 04	
Security Insurance Company,	1,354 06	
Security Mutual Life Insurance Company (New York),	270 94	
Skandia Insurance Company (Sweden),	989 20	
South Danvers Mutual Fire Insurance Company,	26 58	
Spring Garden Insurance Company,	1,156 02	
Standard Life and Accident Insurance Company (Michigan),	811 50	
State Fire Insurance Company,	185 91	
State Mutual Fire Insurance Company (Rhode Island),	5,334 40	
St. Paul Fire and Marine Insurance Company,	1,643 90	
Sun Insurance Office,	3,305 02	
Svea Fire and Life Insurance Company, Limited,	532 81	
Teutonic Insurance Company of New Orleans,	605 83	
Thames & Mersey Marine Insurance Company, Limited,	418 66	
Thuringia Insurance Company (Germany),	1,053 99	
Traders' Insurance Company (Illinois),	1,278 90	
Traders' and Mechanics' Insurance Company,	1,114 40	
Travelers' Insurance Company,	7,577 24	
Underwriters at American Lloyds (New York),	361 74	
Union Assurance Society (London),	981 90	
Union Casualty and Surety Company,	116 88	
Union Central Life Insurance Company (Ohio),	5,081 42	
Union Insurance Company (Philadelphia),	749 40	
Union Marine Insurance Company, Limited (Eng.),	2 87	
Union Mutual Insurance Company,	43 29	
United Firemen's Insurance Company of Philadelphia,	651 26	
United States Casualty Company,	1,310 30	
United States Fidelity and Guaranty Company,	1,108 88	
United States Fire Insurance Company,	852 19	
United States Guarantee Company (New York),	69 15	
United States Health and Accident Insurance Company,	24 49	
United States Lloyds, The,	1,301 20	
Victoria Fire Insurance Company,	129 66	
Westchester Fire Insurance Company,	1,816 18	
Western Assurance Company (Canada),	1,769 86	
Western Insurance Company of Pittsburg,	433 70	
West Newbury Mutual Fire Insurance Company,	62 39	
What Cheer Mutual Fire Insurance Company (Rhode Island),	549 14	
Whiting Mutual Insurance Company,	195 94	
Williamsburg City Fire Insurance Company, The,	1,048 25	
Worcester Manufacturers' Mutual Insurance Company,	3,980 44	
Worcester Mutual Fire Insurance Company,	1,447 11	
Total,	. . .	$391,028 50

Received on Account of 1901 and Previous Years.

Attleborough Mutual Fire Insurance Company,	. . .	$35 04

STATEMENT III. Revenue Receipts. DETAILS 8 TO 11.

ANNUAL INSURANCE COMPANIES' TAX — *Concluded.*

Recapitulation.

Received on account of 1902, ...	$391,028 50	
Received on account of 1901 and previous years, .	35 04	
		$391,063 54

DETAILS No. 8.

LIFE INSURANCE COMPANIES' TAX.

[Two and one-half mills on every $1,000 insured.—Revised Laws, chap. 118, sects. 11, 75 and 76.]

Received from —		
New York companies, ...	$2,839 49	
Pennsylvania companies, ...	6,587 95	
Massachusetts companies, ...	1,688 22	
Ohio companies, ...	1,737 74	
		$12,853 40

DETAILS No. 9.

INSURANCE LICENSES.

[Revised Laws, chap. 118, sects. 88-90.]

Received from Frederick L. Cutting, commissioner, . . .	$59,253 62

DETAILS No. 10.

SPECIAL LICENSE INSURANCE TAX.

[Revised Laws, chap. 118.]

Received from sundry agents, ...	$1,592 00

DETAILS No. 11.

COLLATERAL LEGACY TAX.

[Revised Laws, chap. 15.]

Received from —	
Edwin K. Abbott, administrator estate of Harriet T. Trumbull,	$1,145 05
Ira A. Abbott *et al.*, executors will of Nathaniel E. Noyes, .	1,792 11
Charles D. Adams, administrator estate of Mary A. Cox, . .	60 79
George Z. Adams, executor will of Emily A. Herbert, . .	346 70
Theodore P. Adams, executor will of Elizabeth Austin, . .	250 00

STATEMENT III. Revenue Receipts. DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
Cornelius E. Ahearn *et al.*, administrators estate of Michael J. Ahearn,	$252 00
Charles H. Allen, executor will of Helen M. Fiske,	1,628 32
George H. Allen *et al.*, executors will of Edward A. Silsbee,	300 00
American Baptist Home Mission Society, legatee under the will of Elizabeth Weld,	231 68
Frank L. Andrews, executor will of William G. Bennett,	1,528 60
Alfred Ashenden, executor will of Lydia M. Ashenden,	150 00
Walter Austin, executor will of Margaret Dexter,	600 00
Daniel T. Babson *et al.*, executors will of Georgia A. Center,	672 15
Harrison Bailey, executor will of Charles A. Forbush,	251 80
J. Frank Ball, administrator estate of John F. Ball,	258 92
Sarah E. Banfield, administratrix estate of Mary R. Bradbury,	2,721 36
Joseph S. Barney, executor will of George C. Macy,	107 29
James W. Bartlett, administrator estate of Lydia B. Attwood,	913 60
S. S. Bartlett *et al.*, executors will of Rebecca S. Melvin,	2,981 23
Charles H. Barrows *et al.*, executors will of Mary A. P. Clark,	18 09
Charles H. Barrows, executor will of Mary R. Searle,	350 60
Elizabeth H. Bartol, executrix will of Mary Bartol,	92 91
Charles J. Barton, executor will of Edward Edmunds,	449 98
A. Sophia Bates, executrix will of Mary A. Clark,	481 05
Maria L. Bates, executrix will of John Calley,	790 00
Leander Beale, executor will of Clarina S. Blake,	2,082 41
Thomas D. Beaven, executor will of Daniel Sheil,	231 22
Josiah Q. Bennett *et al.*, executors will of Frederick Davis,	304 25
J. H. Benton, Jr., *et al.*, executors will of John C. Paige,	1,856 05
E. T. Bigelow, executor will of Henry W. Bigelow,	750 00
Florence J. Bigelow *et al.*, executrices will of Catherine L. W. Bigelow,	45 40
Charles G. Bill, executor will of Edward E. Bill,	1,125 00
Ledyard Bill *et al.*, executors will of Charles D. Boynton,	175 81
Ledyard Bill, executor will of D. Russell Boynton,	95 00
E. F. Bisco, executor will of Joseph E. Fales,	250 00
Frederick W. Bliss, executor will of Hiram B. Robinson,	74 57
E. Alonzo Blood, executor will of Martha E. Haynes,	155 00
William H. Blood, administrator estate of Caleb T. Symmes,	600 00
Charles H. Blount *et al.*, executors will of Ethan Munroe,	247 61
Andreas Blume, executor will of Hannah L. Allen,	650 00
Edward K. Bodurtha, executor will of Desire A. Pyne,	503 63
Charles W. Bosworth *et al.*, administrators estate of Willard Elmer,	45 92
H. W. Bosworth, executor will of Roxalana C. Kibbe,	150 00
Arthur L. Bowker, executor will of Mehitable L. Henry,	4 93
Henry W. Bragg *et al.*, executors will of John Stowell,	8,262 63
Mabel J. Brickett, executrix will of Mary J. Fellows,	126 20
Bodwell S. Briggs *et al.*, executors will of Frank W. Daniels,	250 00
Charles A. Briggs, executor will of John D. Wilson,	748 15
Helen S. Briggs, executrix will of Rebecca Briggs,	172 50
George S. Brightman, administrator estate of Cory D. Brightman,	266 96
William D. Brown, administrator estate of George E. Leonard,	178 92
Edward C. Browne *et al.*, administrators estate of Edward S. Cox,	2,148 30
John D. Bryant, executor will of Caroline Duncan,	225 00
John D. Bryant, administrator estate of Helen M. Parsons,	933 76
Clarence A. Bunker, administrator estate of Phebe A. West,	19 12
Michael T. Burke, executor will of Johanna Shaw,	262 50
W. E. Burnap, administrator estate of Reaxavilla M. Ray,	36 86
Emma F. Burrill *et al.*, executrices will of Nancy C. Bridge,	834 95
George E. Burrows, executor will of Frank L. Burrows,	100 00
George S. Burton *et al.*, executors will of Andrew N. Burton,	890 32
David Butler, executor will of Patrick Butler,	109 41
Philip Cabot *et al.*, executors will of Elizabeth Cabot,	732 28

STATEMENT III. **Revenue Receipts.** DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
Philip Cabot, administrator, will annexed, estate of Edmund Dwight,	$111 00
Solon Carpenter, executor will of Davis Carpenter, Jr.,	151 88
George E. Carter, executor will of Abagail R. Lane,	1,915 34
Luther F. Carter, executor will of Elmira P. Edmands,	959 50
A. C. Allen Chamberlain *et al.*, executors will of Frances J., Chamberlain,	87 50
William H. Chandler, executor will of Phœbe A. Chandler,	250 00
Charles A. Chase, administrator estate of Mary L. Dana,	477 50
Josiah Chase, executor will of Adaline Freeman,	35 00
Isaac Chenery, administrator estate of Caroline M. Boutwell,	135 30
Josephine H. Chick, executrix will of Francis B. Hood,	533 10
Leander Choate *et al.*, executors will of Alden Choate,	45 00
Frank L. Claflin *et al.*, executors will of George N. Cate,	1,352 78
Benjamin C. Clark *et al.*, executors will of Louise H. Williams,	17,500 00
Fletcher Clark, executor will of Eliza L. Atkins,	200 00
Frank E. Clark, executor will of Catherine C. Coleman,	224 75
Joshua Clark, executor will of Harriet S. Wood,	200 00
A. Edwin Clarke *et al.*, executors will of Christopher W. Tillinghast,	237 53
Augustus P. Clarke, trustee estate of Lucius R. Paige,	200 00
Edward G. Clough, executor will of Elizabeth L. Rand,	532 00
E. W. Codman, executor will of Leslie W. Codman,	341 00
Thomas G. Coffin *et al.*, executors will of Benjamin Vincent,	380 95
Prentiss A. Colby, executor will of Frances A. Colby,	160 40
John J. Collins, executor will of James Collins,	100 00
Patrick A. Collins *et al.*, executors will of P. Francis Murphy,	554 06
Katherine Commerford, executrix will of Alanson Borden,	100 00
Harriette F. Cook, executrix will of Harriet B. Johnson,	378 56
H. Louisa B. Copeland, executrix will of Eliza Copeland,	613 00
Daniel W. Cory, executor will of Sarah Brownell,	529 31
Charles U. Cotting, executor will of Mary H. Loring,	4,842 79
William J. Coughlin *et al.*, executors will of Sophronia Colton,	250 00
H. T. Cowles, administrator estate of Susan M. D. Bridgman,	661 15
William A. Creesy, trustee under will of Lydia L. Young,	30 00
George G. Crocker, executor will of William A. Buffum,	10,501 30
Henry C. Cromack, administrator estate of George W. Cromack,	10 89
Georgina M. Crosby, executrix will of Frederick Crosby,	500 00
George D. Cummings, executor will of Matilda T. Haskins,	150 00
Hannah C. Curtis, executrix will of Andrew Curtis,	150 00
Luther N. Curtis, executor will of George Remington,	213 50
Frederick S. Cutter *et al.*, executors will of William E. Trask,	2,454 00
Charles F. Curwen, executor will of George R. Curwen,	663 59
Abbie M. J. Damon, executrix will of Frank A. Damon,	1,253 09
William T. Dana *et al.*, executors will of Harriet F. Wheeler,	1,004 47
George A. Dary, executor will of Hannah M. Costell,	450 00
George A. Dary, executor will of Marie E. Zakrzewska,	95 93
Isaac N. Davis *et al.*, executors will of Sarah H. Gove,	514 22
James C. Davis, executor will of Ruth C. Dana,	7,135 00
Samuel G. Davis, executor will of Mary U. Nash,	150 00
Lewis C. Dawes *et al.*, executors will of Oliver H. Shepard,	283 40
Mary A. Day, executrix will of Lettie Wilson,	702 31
Stephen H. Deakin and Thomas G. Lee, executors will of Ellen F. Lee,	88 16
Julia E. Deane, executrix will of Harriet R. Deane,	27 26
F. D. Deuel, executor will of C. I. Leonard,	641 02
Ella L. Dexter, executrix will of Caroline E. Dexter,	27 76
Gordon Dexter, executor will of Edward Dexter,	16,970 82
Frederick Z. Dickinson, administrator estate of Charles B. Smead,	709 90
Josephine M. Dickinson, executrix will of George N. Dickinson,	98 50
Mary A. Dierkes, executrix will of Mary M. Dierkes,	50 00
G. E. P. Dodge, executor will of Mary E. Whittemore,	299 00

STATEMENT III. Revenue Receipts. DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
Bartley J. Donohue, administrator estate of Margaret Kelley,	$26 88
Dennis Donovan, executor will of Nellie Donovan,	95 00
Azro M. Dows, executor will of Ella L. Dudley,	568 72
Clare L. Dresser, executrix will of Walter Harmon,	155 00
Charles A. Drew, executor will of Georgiana Martin,	1,323 95
E. P. Dunbar *et al.*, executors will of Horatio Howard,	510 78
Willard J. Dunbar *et al.*, executors will of William T. Rice,	213 75
Frances P. Dunham, administratrix estate of Annie T. Dana,	1,756 82
Julia A. Dunton, executrix will of Larkin Dunton,	450 00
W. B. Durant, executor will of Kate W. Clark,	250 00
Mary H. Dutton, executrix will of Julia R. Maxwell,	102 80
H. Wilbur Dyer, executor will of Harriet Hudson,	289 33
Joseph H. Dyer, administrator estate of David A. Small,	1,249 99
Henry H. Earl, attorney for Oliver P. Simmons, administrator estate of Phebe Chace,	366 68
Clinton L. Eddy, executor will of John J. Eddy,	1,400 00
Helen M. Edmands *et al.*, executrices will of Thomas R. B. Edmands,	150 00
M. Grant Edmands *et al.*, executors will of Rebecca C. Boyden,	502 50
Charles H. Edson, executor will of Jane H. Jerold,	175 77
Fred H. Ela, executor will of Jerusha J. Shed,	2,262 83
Frederick D. Ely *et al.*, executors will of Charlotte Kingsbury,	1,301 96
Augustus Ewell, devisee under will of Emeline M. Ewell,	115 00
Joseph D. Fallon, administrator estate of Margaret Lynch,	276 96
Warren H. Fairbanks *et al.*, administrators, will annexed, estate of Andrew Fairbank,	60 00
Emily W. Farlow, executrix will of George A. Farlow,	550 00
Andrew C. Fearing, Jr., *et al.*, executors will of Edward M. Brown,	1,750 00
Mary E. Fiske, executrix will of George Fiske,	252 65
E. S. Fletcher *et al.*, executors will of Ann E. Colby,	457 50
Eleanor G. Folger, executrix will of Abigail B. Tewksbury,	494 44
David B. Ford, executor will of Betsey B. Tolman,	8 50
William C. Forsaith, executor will of Charles C. Bailey,	150 00
Jacob Fottler *et al.*, executors will of Benjamin H. Pierce,	420 00
E. S. Francis, executor will of Susan B. Brown,	223 24
Henry M. French *et al.*, executors will of Isaac N. French,	120 00
T. G. Frothingham, trustee under the will of Mary T. Goddard,	140 00
T. G. Frothingham, executor will of Matilda Goddard,	891 07
Edward Fuller, administrator estate of Elbridge Waitt,	266 00
Robert O. Fuller, executor will of Josiah W. Cook,	1,060 00
Isabella D. Gale, administratrix estate of Martha M. Damon,	144 22
Charles T. Gallagher *et al.*, executors will of Jane Donnelly,	140 00
Joseph H. Gallagher *et al.*, executors will of Francis Goulase,	600 00
Sylvanus P. Gardner, executor will of Edwin W. Gardner,	917 59
Albert W. Gaskill, executor will of Samuel Gaskill,	1,004 82
Charles L. Gates, executor will of Stephen Kimball,	438 16
G. P. Gates *et al.*, executors will of Maria W. Wales,	425 00
Emerson G. Gaylord, tax on a devise to Adolph Plouff under will of George N. Dickinson,	42 00
Hope G. Gifford, executrix will of John K. Cushing,	584 10
William Gilley, executor will of John Blackler,	100 00
Daniel A. Gleason, administrator estate of Susan M. Fitch,	2,073 10
Daniel J. Gleason, executor will of Michael O'Brien,	1,789 51
William W. Gooch, executor will of Hannah P. Gooch,	365 18
Moses C. Goodnow, executor will of Lucy A. Gregory,	466 26
Edward C. Graves *et al.*, executors will of William H. Ingraham,	50 00
Burton P. Gray, attorney for executors will of Charles Wilder,	15 00
J. Converse Gray, executor will of Bridget A. Brady,	839 29
John C. Gray, executor will of Hamilton Kuhn,	5,880 14
Elizabeth T. Green, executrix will of Charles A. Evans,	73 56
Hoyt H. Green *et al.*, executors will of Dulcena P. Mowry,	23 00
Francis B. Greene, executor will of Elizabeth G. Leonard,	1,706 25

STATEMENT III. Revenue Receipts. DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
Frank E. Greene *et al.*, executors will of George W. Armstrong,	$450 00
Gilman Greenough, executor will of Martha Chase,	500 00
Ida S. Griffin, executrix will of Elizabeth W. Southworth,	404 01
Joseph W. Grigg, executor will of Isabella K. Barrett,	100 00
Benjamin Groff, administrator estate of Louis A. Zwisler,	2,829 20
Eugene H. Hadley, executor will of Catherine H. Stanwood,	1,751 32
George P. Hadley *et al.*, executors will of James Simons,	75 00
Sophia M. Hale, executrix will of Mary A. H. Curtis,	350 00
Sophia M. Hale, executrix will of David Hale,	50 00
F. S. Hall, administrator estate of Edward O. Hart,	1,317 86
George Hammond, administrator estate of Aaron H. Marble,	1,474 80
John C. Hammond, executor will of Elizabeth Bell,	658 53
John W. Hanson, executor will of Maria E. Gove,	101 04
William F. Harbach, trustee under will of Martha A. Stone,	4 12
H. N. Harding, executor will of Samuel Harding,	4 00
Lydia F. Harrington, executrix will of Henry Harrington,	175 60
Charles D. Hartshorn *et al.*, administrators estate of James G. Hartshorn,	183 73
William H. Hartshorn, executor will of Sarah I. Potter,	125 00
C. H. Hartwell, treasurer, annual payment on bequest to Garden Street Methodist Church, Lawrence, under will of Mary G. Marble,	18 89
Lucy Hathaway *et al.*, executrices will of Thomas D. Hathaway,	60 00
Walter F. Hawkins, administrator estate of Seymour Crane,	369 89
Hiram N. Hayward, executor will of Laura P. Chapin,	10 90
Roland Hayward *et al.*, administrators estate of Mary B. Hayward,	251 62
Josephine M. Hicks, executrix will of Susan C. Richardson,	1,606 48
Edwin A. Hildreth *et al.*, executors will of Catherine F. Daby,	26 97
David A. Hincks, administrator estate of Barnabas D. Capen,	949 76
Frank F. Hodges *et al.*, executors will of Nancy E. Simons,	437 89
Katherine H. Holden, executrix will of Mary A. Bisbee,	50 00
Frank L. Holman, administrator estate of Horatio Holman,	82 80
Thomas E. Holway, executor will of Joshua C. Eldred,	334 52
Charles J. Hooper *et al.*, executors will of Harvey Newton,	474 59
Frank Houghton, executor will of Ruth T. Stevens,	75 80
Caroline B. Howard, executrix will of Mary E. Belknap,	458 42
Joseph S. Howe, executor will of Elihu F. Chase,	50 00
E. Harris Howland, executor will of Henry W. Bemis,	100 00
Gorham Hubbard, executor will of Ellen L. Frothingham,	17,080 61
Nathan P. Hunt, executor will of Hiram Hill,	17 10
Frank W. Hurd, executor will of Stark Tatman,	2,131 58
Josephine L. Huxford, executrix will of Elizabeth A. Coffin,	75 00
Alva L. Hyde, executor will of Lucy H. Stone,	185 05
Eliza L. Jackson, executrix will of Mary C. Waitt,	125 00
Millicent Jarvis, executrix will of Frances H. L. Prescott,	61 49
C. H. Johnson, executor will of Dorothy J. Smith,	66 02
John W. Johnson, executor will of Robert B. Eaton,	314 42
John W. Johnson, executor will of Jonathan Thompson,	75 00
Charles M. Jones, executor will of Fanny H. Brown,	20 67
Marshall Jones, executor will of H. Maria Pollard,	157 02
Michael J. Jordan, trustee under will of William J. Corcoran,	213 40
Frank C. Kendall, executor will of Rebecca White,	64 70
H. Prentice Kendall, executor will of William Pierce,	30 00
George A. Kettell *et al.*, executors will of Kate H. Taylor,	200 00
John F. Kimball, trustee under will of James A. Montgomery,	323 42
Stephen King, administrator estate of Elisha Taylor,	949 56
William H. King, administrator estate of Louisa Hathaway,	225 96
James W. Kirkham, executor will of Julia A. Henry,	2,722 59
George W. Knight, executor will of Ann E. Taggard,	100 00
Ladies Benevolent Society, Hingham, legatee under will of Caroline A. Fuller,	50 00
J. A. Lafome *et al.*, executors will of Mary E. Prince,	2,098 48

STATEMENT III. **Revenue Receipts.** DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
Emma M. Lancey, executrix will of John Scales,	$857 55
Lucy S. Lapham, executrix will of Hannah B. Phinney,	565 20
Samuel P. Lathrop, executor will of Elmira L. Stone,	951 33
Arabella W. Lawrence *et al.*, executrices will of Arabella J. B. Loomis,	51 15
Charles R. Lawrence *et al.*, executors will of Edward Lawrence,	81 96
Henry C. Leach, executor will of Lucy R. Groves,	5,959 97
Charles F. Lee, executor will of Daniel Wallis,	329 74
Fred A. Lewis, administrator estate of Alzine E. Bradford,	56 40
A. L. Lincoln, Jr., executor will of Augustine Shurtleff,	109 78
Arthur Lincoln, executor will of Abby L. Thompson,	840 92
John W. Lindsey, executor will of Lyman T. Upham,	469 51
Henry J. Locke *et al.*, trustees under will of Thomas R. Teel,	215 00
Ephraim Lombard, administrator estate of Isaac P. Hall,	2,800 00
Joseph E. Lombard, executor will of Mary A. Hall,	464 00
Annette E. Long, executrix will of Alice S. Dearth,	9 68
Gjert Lootz, executor will of Mary D. Andrews,	500 00
Hartley Lord, executor will of Julia M. Lord,	1,350 00
Alice F. Lovett, administratrix estate of Anna A. Beck,	199 08
Alice F. Lovett, executrix will of Sarah P. Beck,	186 36
John Lovett *et al.*, executors will of Beza Lincoln,	4,711 43
Philip H. Lunt, administrator estate of Thomas S. Poor,	800 00
Edwin F. Lyford, executor will of Harriet P. Buswell,	91 20
Edwin F. Lyford, attorney for William N. Spear, administrator estate of Samuel F. Whiting,	465 60
Josephine Mackintosh, executrix will of Susan M. McIntosh,	50 41
William B. Macomber *et al.*, executors will of Annie E. Renwick,	5,007 58
William F. Maltley, administrator estate of Hannah L. Cole,	591 78
George L. Manning *et al.*, executors will of Charles H. Hayden,	2,710 83
Frederick P. Marble, executor will of Gilman G. Cook,	128 53
Jerome Marble, executor will of John P. Marble,	400 00
Eliza J. Markey, executrix will of Lydia A. Simpson,	106 89
Michael McEleney, executor will of Margaret McEleney,	105 15
J. Harvey McIntyre *et al.*, executors will of Peter McIntyre,	100 00
John B. McKenna *et al.*, executors will of Joseph F. Wilson,	3,000 00
Alex McKinley *et al.*, executors will of Annie E. Foster,	970 69
Lottie B. McLeod, executrix will of Nancy M. Weston,	241 25
Seth Mendell *et al.*, trustee under will of James A. Beauvais,	81 82
Seth Mendell, trustee under certain agreements of Daniel S. Ford,	3,866 02
George F. Merriam, executor will of Persis S. Wilson,	92 91
Charles H. Merrill, administrator estate of Elizabeth M. Shute,	93 50
Ellen M. Miller *et al.*, executrices will of Electa M. Stone,	292 04
Lawrence Minot, administrator estate of Henrietta B. Ridgway,	350 00
Robert S. Minot *et al.*, executors will of Joseph B. Glover,	11,079 78
Henry Mitchell, executor will of Mary C Mitchell,	6,278 97
Albert B. Moore, executor will of Eben French,	72 27
Charles B. Moore, executor will of Frederick R. Smith,	599 70
James C. Moore, executor will of Lydia M. Palmer,	795 00
John A. Morrill, administrator estate of John O. Randall,	45 77
Edward F. Morris, executor will of Sarah E. Bradford,	825 28
Edward F. Morris, administrator estate of Rice M. Reynolds,	250 00
Edward F. Morris, executor will of Theodore Reynolds,	8,164 84
Godfrey Morse *et al.*, executors will of Louis Wolf,	671 60
John T. Morse, Jr., *et al.*, executors will of Henry S. Hovey,	4,395 33
Robert M. Morse *et al.*, administrators estate of John Brown,	485 00
Nathaniel Morton *et al.*, executors will of John T. Bourne,	900 54
Francis Murdock *et al.*, executors will of William Morton,	70 00
Francis Murdock *et al.*, executors will of Mary Shannon,	607 40
William A. Munroe *et al.*, executors will of Daniel S. Ford,	3,725 01
James J. Myers, administrator estate of Osborn B. Hall,	284 04
F. C. Nash, executor will of George F. Clark,	179 07
William F. Neal, executor will of Hannah W. Meader,	112 63

STATEMENT III. **Revenue Receipts.** DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
Charles H. Newhall, executor will of Charles C. Fry,	$200 00
Albert H. Newman *et al.*, executors will of George H. Newman,	2,673 41
J. Warren Nightingale, administrator estate of Jeremiah Nightingale,	3,337 53
John A. Noonan, executor will of Thomas B. Noonan,	2,290 66
George M. Norris, executor will of Albert Hadley,	250 00
Edward E. Norton *et al.*, executors will of Jacob Fox,	199 37
Edward P. Noyes, executor will of Philena N. Nichols,	1,045 08
H. Howard Noyes, executor will of George H. Carleton,	1,980 00
Hannah H. Paddock, executrix will of Stephen H. Paddock,	765 30
Everett Paine, administrator estate of Richard T. Harris	394 32
Mary E. Paine *et al.*, executrices will of Ann V. G. Appleton,	1,411 50
John W. Parker, executor will of Nathaniel C. Day,	305 12
Mary B. Parker *et al.*, executrices will of Solon L. Newton,	1,130 14
J. P. Parmenter, administrator estate of Jonas C. Nickerson,	437 84
F. A. Parsons, Jr., *et al.*, executors will of Rennsselaer N. Couch,	809 60
Albert Peary *et al.*, executors will of Mary J. Wiggin,	29 72
James L. Pease, executor will of Emerson Gaylord,	1,250 00
W. S. Peele *et al.*, executors will of Edward A. Silsbee,	262 10
H. Russell Perkins, administrator estate of Lydia L. Craw,	397 91
Mary E. Perkins, executrix will of William S. Perkins,	865 10
Arthur E. Perry *et al.*, administrators under the will of Alfred Morse,	771 64
Edwin A. Phelps, executor will of William G. Doe,	2,770 00
Edward W. Pingree, executor will of Thomas S. Pingree,	570 89
Prescott Poor, executor will of Jane Y. Boynton,	50 00
George H. Potter, administrator estate of Abram Sherman,	465 62
W. J. Potter, executor will of William L. Bartlett,	511 33
Ernest J. Powers, administrator estate of Charles H. Gould,	959 01
Charles H. Pratt, executor will of Franklin S. Pratt,	176 35
B. S. Pray, trustee under will of Elizabeth T. Fosdick,	46 50
Abel H. Proctor, executor will of Ellen O. Proctor,	2,875 00
William L. Putnam *et al.*, executors will of John C. Bancroft,	203 34
Charles Ranlett *et al.*, executors will of Charles W. Ranlett,	35 65
Chester A. Reed, executor will of Prudence H. Howland,	600 00
Charles M. Rice, executor will of Alice M. Rice,	3,737 15
Sallie B. Rice, executrix will of Gertrude B. Austin,	3,835 04
George Richards *et al.*, executors will of John A. Vanderpool,	250 00
Henry A. Richardson, executor will of Ellen A. Robbins,	100 00
Wendell E. Richardson, administrator estate of Sophia A. Mann,	718 14
Miles J. Rose, executor will of Sophia L. C. Rose,	442 75
John H. Robbins, executor will of Augusta F. Odlin,	488 40
William J. Ruggles, administrator estate of Edwin O. Ruggles,	233 33
Arthur H. Russell *et al.*, administrators estate of Georgianna C. Guthrie,	760 14
Francis H. Russell, administrator estate of Anna R. Harrison,	122 04
John Russell, administrator estate of Polly S. B. Camilli,	1,190 05
Margaret P. Russell, executrix will of Ellen C. Johnson,	49 50
Noah W. Sanborn, executor will of Edward P. Champney,	830 82
George L. Sanford, administrator estate of Abby W. Taft,	1,575 00
Sabin P. Sanger *et al.*, trustees under will of Samuel Gould,	59 99
M. Perry Sargent *et al.*, executors will of Joseph Watson,	30 00
Augusta A. Sawyer, executrix will of Mary C. Sawyer,	355 61
Frank J. Schirch, executor will of Blaise Borlen,	174 65
A. E. Scott *et al.*, administrators estate of Amanda M. Prosser,	390 95
Augustus E. Scott, executor will of Abby W. F. Daniels,	100 00
Henry S. Shaw, executor will of Adela Shaw,	6,859 76
John O. Shaw, Jr., executor will of Caroline Andrews,	4 00
John O. Shaw, Jr., administrator estate of Henry B. Parsons,	218 05
Jessie L. Shepard *et al.*, legatees under will of Erasmus Haston,	50 00
William H. Sherman, executor will of Miranda S. Greene,	363 89
Henry Sherwin *et al.*, executors will of Francis M. Gibbons,	1,394 56
Octavius B. Shreve, administrator estate of Richard C. Shannon,	1,467 75

COLLATERAL LEGACY TAX — *Continued.*

Received from —	
George A. Shumway, administrator estate of Estes Shumway,	$212 00
William Skinner, executor will of William Skinner,	800 00
William G. Slade, executor will of Matilda A. Gerry,	652 01
William H. Slocum, executor will of Sarah E. Slocum,	400 00
William H. Slocum, executor will of William H. Slocum,	904 26
George H. Somes, executor will of Arria Hovey,	3,830 42
Walter Soren, executor will of Emily M. Peirce,	50 00
Charles H. Southworth, executor will of Caroline B. Southworth,	166 00
William H. Small, executor will of Caroline S. Furber,	12 77
Clarence J. Smith, administrator estate of Charlotte J. Bardwell,	74 32
Ezra M. Smith, administrator estate of Joseph Brackett,	95 40
Ezra M. Smith, administrator estate of Sarah A. Brackett,	88 15
Fred Smith *et al.*, executors will of Elizabeth C. Leavitt,	60 00
Henry M. Smith, executor will of Edward P. Smith,	500 00
Iram N. Smith, executor will of Robert C. Brown,	72 49
Iram N. Smith *et al.*, trustees under the will of Robert C. Brown,	26 75
Iram N. Smith, executor will of Emma E. Hathaway,	850 00
James R. Smith, administrator estate of Louise R. Thompson,	1,758 51
Nellie B. Snow, trustee under will of Daniel E. Snow,	226 11
William H. Snow, administrator estate of Frederick Snow,	312 76
John J. Spaulding *et al.*, executors will of Jonathan H. Tileston,	1,039 48
Mary M. S. Spaulding, executrix will of Miles Spaulding,	50 00
W. S. Spaulding *et al.*, executors will of John P. Spaulding,	1,850 00
William N. Spear, administrator estate of Samuel F. Whitney,	200 00
J. L. Stackpole, executor will of William Stackpole,	500 00
Frederick Steele, executor will of Mary E. Chase,	100 00
Edward S. Steinam, executor will of Athalia Frank,	391 29
W. B. Stevens, administrator estate of Paulina Gerry,	2,275 00
F. J. Stimpson, trustee under will of George M. Richardson,	817 15
Lora E. Freeman Stoddard, executrix will of Mercy M. Smith,	1,036 54
Andrew C. Stone, executor will of Gilman P. Wiggin,	63 00
Richard Stone *et al.*, executors will of Elizabeth F. Harvey,	3,232 83
William E. Stone *et al.*, executors will of Catherine S. Fay,	300 00
Charles E. Stratton and Caroline A. Hollis, executors will of William H. Hollis,	2,092 56
Philip Stroh *et al.*, executors will of Ludwig E. Hoehing,	128 85
David G. Swain *et al.*, executors will of Catherine P. Cobb,	250 00
Caroline C. Swan, widow of Charles C. Swan, who was executor will of Mary N. Loring,	375 00
Charles H. Swan, executor will of Elizabeth P. Loring,	2,281 32
Nathan Symonds, executor will of Samuel Newman,	125 00
Charles A. M. Taber, executor will of Rebecca H. Taber,	100 00
Georgiana B. Tebbetts, executrix will of Charles B. Tebbetts,	500 00
E. V. R. Thayer, executor will of Calvin G. Wright,	495 34
Joshua Thissell, executor will of Ellen H. Worcester,	405 42
B. F. Thompson, executor will of Martha J. Thompson,	317 25
Edward E. Thompson *et al.*, executors will of Lois M. Jewett,	783 00
Edward H. Thompson *et al.*, executors will of Elizabeth C. Ward,	125 00
William V. Thompson *et al.*, executors will of George A. Sanmett,	500 00
Theodore F. Tillinghast, administrator estate of Henry W. Peck,	71 25
C. Lee Todd, executor will of George G. Tarbell, deceased having been executor will of Lucy B. Hartwell,	70 00
C. Lee Todd, executor will of George G. Tarbell,	2,672 35
Walter S. Tolman, executor will of Ann Tolman,	650 76
Ellen B. Tomlinson *et al.*, executrices will of Lot Soule,	242 31
Emilia L. Topliff, executrix will of John Topliff,	908 25
William R. Trask, executor will of John C. Ropes,	11,271 64
J. M. Trott, administrator estate of Emma E. Alvord,	247 54
Flora E. Tucker, executrix will of James Chase,	185 82

STATEMENT III. Revenue Receipts. DETAILS 11.

COLLATERAL LEGACY TAX — *Concluded.*

Received from —	
William D. Tuttle, executor will of Joseph Reed,	$7 70
Edwin I. Twitchell, devisee under will of Paul Lincoln,	190 06
Eliphalet W. Tyler, executor will of Katherine E. Tyler,	350 00
Union Trust Company (Michigan), administrators estate of Sarah W. Richardson,	142 20
Arthur F. Upton, executor will of George L. Hawkes,	1,738 89
Justin E. Varney, administrator estate of Laura A. Atwood,	125 00
George A. Vickery, administrator estate of James J. Muhlig,	252 66
H. A. Vinton *et al.*, executors will of Emily H. Reed,	1,064 23
W. A. Wadsworth, executor will of Edward Austin,	4,251 80
Samuel D. Warren, executor will of Susan C. Warren,	1,900 00
Richard P. Waters *et al.*, executors will of Emily A. Banchor,	650 00
Anna L. Weis, executrix will of Martha Clapp,	1,061 77
Francis C. Welch, executor will of Edward I. Browne,	1,370 60
Francis C. Welch, executor will of Harriet T. Browne,	743 25
Francis C. Welch, executor will of Harriet Tilden,	550 00
Francis C. Welch, administrator estate of Anna B. Greene,	550 00
J. Herbert Weld, administrator estate of Elizabeth Weld,	454 52
D. W. Wells *et al.*, trustees under the will of Samuel H. Dickinson,	70 00
John A. Wells, executor will of Mary B. Mayhew,	332 25
Chester C. Weston, executor will of Thomas S. Peirce,	5,040 25
Augustus Wheeler, executor will of Almira Wheeler,	323 57
Charles S. Wheeler, administrator estate of Lucy B. Hartwell,	240 00
Arthur Wheelock *et al.*, executors will of Silas M. Wheelock,	100 00
Eugene A. Wheelock *et al.*, executors will of Silas M. Wheelock,	50 00
John C. F. Wheelock, executor will of Jane R. Albee,	560 61
William A. Wheelock, executor will of Sophia W. Efner,	236 15
Charles H. Whipple, executor will of Maria Goodhue,	78 41
Luther White, executor will of Samuel W. Parshley,	40 00
Moses P. White *et al.*, executors will of T. Wattson Merrill,	350 00
Ellerton P. Whitney, executor will of Charles F. Sprague,	500 00
Charles O. Whitten, executor will of Charles H. Robinson,	250 00
William I. Wilber, administrator estate of Sarah E. Wilber,	670 45
George Wilcox, administrator estate of Eliza J. Richardson,	270 24
Herbert A. Wilder *et al.*, executors will of Charles T. Wilder,	352 85
Frank W. Wildes *et al.*, executors will of Harriet A. Welsh,	700 00
Charles M. Williams, administrator estate of Aurilla A. Austin,	1,305 99
Hattie E. Williams, executrix will of Martha J. Carter,	332 87
John B. Williams, executor will of Frances A. Manning,	431 89
Stephen H. Williams, executor will of Anna M. Bradlee,	675 59
William C. Williamson, administrator estate of Louisa Eaton,	1,327 41
Samuel B. Winchester, executor will of Andrews T. Morse,	300 00
Mary E. Winship, executrix will of Frances C. Balch,	154 48
Edward W. Winslow *et al.*, executors will of Lucy W. Winslow,	96 81
George S. Winslow *et al.*, executors will of Lucy W. Winslow,	8 03
Elizabeth W. Wood, administratrix estate of Mary E. Bennett,	861 06
Lucy J. Wood, administratrix estate of Mary H. Davis,	1,036 23
William H. Wood, devisee under will of Marshall Wood,	35 00
Nellie F. Woodbury, executrix will of Elizabeth T. Fitz,	113 22
A. S. Woodworth, executor will of Isaiah S. Robinson,	1,492 35
Lydia P. Woodworth *et al.*, executrices will of Emily J. Green,	126 25
C. T. Worcester, attorney for Robert F. Gibson, executor will of Sarah E. Gibson,	40 00
C. T. Worcester, executor will of Mary A. Craig,	200 00
Worcester Safe Deposit and Trust Company, administrator estate of Ella A. McClellan,	2,988 89
Worcester Safe Deposit and Trust Company, executors will of Jerome Wheelock,	50 00
John P. Wyman, administrator estate of Joseph Squire,	170 95
James A. Yatman, executor will of Annette W. Cook,	26 00
Sumner D. York, administrator estate of Eliza Sayward,	829 53
David L. Young, executor will of Lauren Young,	1,650 61
Total,	$427,753 13

DETAILS No. 12.

COAL AND MINING COMPANIES' TAX.

[One-twentieth of one per cent. on capital stock, and an additional tax on home companies of four cent. on net profits. — Revised Laws, chap. 14, sects. 49 and 50.]

	For May.	For November.
Received from the following-named companies: —		
Ætna Consolidated Quicksilver Mining Company,	$125 00	$125 00
Allouez Mining Company,	300 00	300 00
Ashbed Mining Company,	7 50	7 50
Ashburton Mining Company,	–	75 00
Aztec Gold and Copper Company,	50 46	–
Boston & Cripple Creek Gold Mining Company,	97 50	–
Boston & Mexican Gold Placer Company,	–	1 32
Boston & Silverton Mining and Reduction Company,	25 81	26 02
Boston & Texas Copper Company,	19 51	–
Boston Quicksilver Mining Company,	250 00	250 00
Bowe Granite Company,	12 50	12 50
Butterfield Gold Mining and Milling Company,	–	15 81
Calumet & Hecla Mining Company,	300 00	300 00
Centennial Copper Mining Company,	258 75	258 75
Champion Iron Company,	125 00	125 00
Comstock Gold Mining and Leasing Company,	25 00	25 00
Copper Range Company,	300 00	300 00
Copper Range Consolidated Mining Company,	300 00	300 00
Cornucopia Power and Development Company,	1 95	1 95
Corona Mining Company,	–	250 00
Cortez Mining and Exploring Company,	–	6 91
Development Trust Company,	7 50	7 50
Dolliver Mountain Mining and Milling Company, Limited,	122 51	144 71
Dominion Coal Company, Limited,	300 00	–
Dominion Mining Company,	8 55	8 61
Dunkin Mining Company,	50 00	50 00
East Boston Mining Company,	–	62 50
Elm River Copper Company,	300 00	300 00
Fanny Marie Gold Mining and Milling Company,	–	31 38
Golden King Mining and Investment Company,	2 54	2 57
Harvard Gold Mining Company,	300 00	300 00
Hinsdale Mining and Milling Company,	12 50	12 50
Humboldt Mining Company,	–	58 08
Isle Royale Copper Company,	300 00	300 00
Jack Howard Zinc Mining Company,	10 39	10 39
King-Crowther Corporation,	300 00	–
Kohinoor Zinc Company,	37 50	37 50
Las Animus Gold and Copper Mining Company,	5 08	5 84
Massachusetts Consolidated Mining Company,	361 64	238 36
Mayflower Mining Company,	200 00	200 00
Meadow Mining Company,	–	37 50
Melones Mining Company,	100 00	100 00
Morrisdale Coal Company,	12 50	12 50
Mount Ararat Mining Company,	25 00	25 00
Mutual Mining and Milling Company,	44 01	–
Napa Consolidated Quicksilver Mining Company,	175 00	175 00
National Smelting Company,	300 00	–
New England Asbestos Mining and Milling Company,	–	125 00
New England Exploration Company,	300 00	300 00
New England Metal Company of New Jersey,	19 17	–
New England Mining and Milling Company,	125 00	–

STATEMENT III. **Revenue Receipts.** DETAILS 12.

COAL AND MINING COMPANIES' TAX — *Concluded.*

	For May.	For November.
New Idria Quicksilver Mining Company,	$125 00	$125 00
Old Colony Copper Company,	250 00	250 00
Old Colony Zinc and Smelting Company,	15 00	15 00
Old Dominion Copper Mining and Smelting Company,	300 00	300 00
Oneco Copper Mining Company,	52 50	52 50
Osceola Consolidated Mining Company,	300 00	300 00
Pioneer Lynn Mining Company,	82 78	82 78
Quartette Mining Company,	–	250 00
Quincy Mining Company,	300 00	300 00
Santa Isabel Gold Mining Company,	165 00	162 50
Smuggler Union Mining Company,	–	300 00
Stewart Gold Mining Company,	250 00	–
Sulphur Mining Company,	1 25	1 25
Tamarack Mining Company,	195 00	195 00
Torch Lake Mining Company,	8 50	8 50
Trimountain Mining Company,	300 00	300 00
Troy Copper Company,	250 00	–
Union Copper Land and Mining Company,	41 33	41 33
Van Amrings Granite Company,	5 00	5 00
Victoria Copper Mining Company,	175 00	250 00
Virta Mining Company,	15 00	15 00
Washington Copper Mining Company,	3 75	3 75
West Point Mining Company,	25 00	25 00
Totals,	$8,477 98	$7,908 31

Received on account of 1901 and previous years.

Aztec Gold and Copper Mining Company,	–	$75 00
Boston & Cripple Creek Gold Mining Company,	–	97 50
Boston, Newton Investment Company,	–	21 48
King-Crowther Corporation,	–	300 00
Mutual Mining and Milling Company,	–	43 60
National Mining Company,	–	125 00
		$662 58

Recapitulation.

Received on account of 1902,	$16,386 29	
Received on account of 1901,	662 58	
		$17,048 87

DETAILS No. 13.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX.

[To defray expenses of Gas and Electric Light Commissioners to July 1, 1902, in proportion to their gross earnings. — Revised Laws, chap. 121, sect. 4.]

Received from the following-named companies: —

Abington & Rockland Electric,	$24 52
Adams,	10 94
Adams Electric,	11 62
Adams (U. S.) of Townsend,	88
Amesbury Electric,	21 37
Amesbury & Salisbury,	10 20
Amherst,	18 55
Andover Electric,	15 13
Arlington,	19 34
Athol,	23 97
Attleborough,	36 80
Attleborough Steam and Electric,	33 05
Ayer Electric,	4 46
Bay State,	600 48
Beverly,	63 39
Blackstone Electric,	9 15
Block Plant Electric,	19 86
Blue Hill Electric,	12 08
Boston,	1,183 89
Boston Electric,	1,050 75
Bradford, Lewis & Son,	1 73
Bridgewater Electric,	7 08
Brockton,	74 72
Brookline,	912 73
Cambridge,	385 42
Cambridge Electric,	185 25
Central Massachusetts Electric,	37 09
Charlestown,	225 42
Chelsea,	132 89
Chester Electric,	1 52
Chicopee,	24 38
Church Green Electric,	40 01
Citizens', Quincy,	19 29
Clinton,	39 25
Cohasset Electric,	11 16
Cottage City,	8 62
D. S. McDonald,	18 10
Danvers,	5 55
Dedham Electric,	23 87
Dedham and Hyde Park,	21 61
Dorchester,	282 93
East Boston,	84 76
Easthampton,	16 14
Edison Electric, Boston,	1,366 24
Edison Electric, Brockton,	85 67
Fall River,	223 34
Fall River Electric,	198 47
Fitchburg,	115 44
Foxborough Electric,	4 75
Framingham,	13 33
Framingham Electric,	27 21
Franklin Electric,	4 22
Gardner,	8 96
Gardner Electric,	23 23

STATEMENT III. **Revenue Receipts.** DETAILS 13.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Cont'd.*

Gloucester,	$50 14
Gloucester Electric,	51 29
Grafton Electric,	6 48
Great Barrington Electric,	18 19
Greenfield,	10 00
Greenfield Electric,	26 30
Haverhill,	121 83
Haverhill Electric,	78 37
Holyoke Water Power,	183 92
Hyde Park Electric,	93 47
Ipswich,	7 02
Jamaica Plain,	102 39
Lawrence,	298 59
Lee Electric,	10 65
Lenox Electric,	8 44
Leominster,	9 56
Leominster Electric,	34 20
Lexington,	18 20
Lowell,	421 73
Lowell Electric,	191 04
Lynn,	416 54
Malden Electric,	153 41
Malden and Melrose,	126 09
Marblehead,	5 88
Marlborough,	19 30
Marlborough Electric,	28 52
Massachusetts Pipe Line,	523 15
Medfield Electric,	23 51
Medway Electric,	1 75
Milford,	25 78
Milford Electric,	22 47
Millbury Electric,	7 99
Milton,	30 00
Nantucket,	4 44
Nantucket Electric,	7 26
Natick,	12 30
Natick Electric,	39 94
New Bedford,	259 43
Newburyport,	49 57
Newton & Watertown,	261 28
Niles Trust Estate,	23
North Adams,	130 32
Northampton,	42 06
Northampton Electric,	43 28
North Attleborough,	30 44
Norwood,	16 47
Orange Electric,	13 18
Otis,	8 65
People's of Stoneham,	9 01
Pittsfield Coal Gas,	36 22
Pittsfield Electric,	91 92
Plymouth,	10 81
Plymouth Electric,	28 57
Quincy Electric,	48 81
Randolph Electric,	10 48
Rawson Light and Power,	8 41
Roxbury,	248 63
Salem,	94 41
Salem Electric,	107 74
Shelburne Falls Electric,	4 33
Somerville Electric,	114 60
Southbridge,	26 99
South Boston,	125 89
South Hadley Falls Electric,	4 64
Spencer,	14 79

STATEMENT III. **Revenue Receipts.** DETAILS 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Concl'd.*

Springfield,	$232 87	
Steam and Power,	8 54	
Stoughton,	8 00	
Suburban,	127 21	
Suburban Electric,	54 81	
Taunton,	74 42	
Union Electric,	13 36	
United Electric,	258 08	
Uxbridge & Northbridge Electric,	14 02	
Waltham,	130 54	
Ware Electric,	10 93	
Webster Electric,	24 55	
Westborough Electric,	14 36	
Weston Electric,	10 77	
Weymouth Light and Power,	33 51	
Whitman Light and Power,	13 27	
Williamstown,	9 96	
Winchendon Electric,	8 99	
Woburn,	19 16	
Woburn Light and Power,	66 42	
Worcester,	317 02	
Worcester Electric,	247 84	
Total,	. . .	$14,530 74

DETAILS No. 14.

RAILROAD COMMISSIONERS' TAX.

[Revised Laws, chap. 111, sect. 10.]

Received from the following-named railroad corporations to defray expenses of the Railroad Commissioners to July 1, 1902 (assessed in proportion to income and profits of the corporations): —		
Boston & Albany Railroad,	$5,941 27	
Boston & Maine Railroad,	10,105 61	
Boston, Revere Beach & Lynn Railroad,	289 72	
Grafton & Upton Railroad,	42 83	
Hoosac Tunnel & Wilmington Railroad,	13 73	
New London Northern Railroad,	313 20	
New York, New Haven & Hartford Railroad,	11,842 89	
Union Freight Railroad,	49 24	
		$28,598 49
Street Railways.		
Amherst & Sunderland,	$10 00	
Athol & Orange,	24 63	
Blue Hill,	12 35	
Boston Elevated,	7,405 00	
Boston & Northern,	2,262 82	
Bristol County,	18 62	
Brockton & Plymouth,	59 04	
Citizens' Electric,	64 73	
Commonwealth Avenue,	55 08	
Concord & Boston,	39	
Concord, Maynard & Hudson,	1 79	
Conway,	6 76	
Cottage City & Edgartown Traction,	2 68	
Dartmouth & Westport,	81 51	

STATEMENT III. **Revenue Receipts.** DETAILS 14.

RAILROAD COMMISSIONERS' TAX — *Concluded.*

East Taunton,	$19 18	
Exeter, Hampton & Amesbury,	10 90	
Fitchburg & Leominster,	122 57	
Framingham Union,	24 77	
Gardner, Westminster & Fitchburg,	36 87	
Georgetown, Rowley & Ipswich,	25 88	
Greenfield & Turners Falls,	30 50	
Hampshire & Worcester,	1 12	
Haverhill & Amesbury,	91 63	
Haverhill, Georgetown & Danvers,	18 44	
Holyoke,	200 13	
Hoosac Valley,	75 34	
Interstate Consolidated,	97 54	
Lawrence & Reading,	23 09	
Lexington & Boston,	93 62	
Linwood,	6 84	
Lowell & Boston,	1 93	
Marlborough,	45 19	
Marlborough & Westborough,	14 14	
Martha's Vineyard,	75	
Medfield & Medway,	16 23	
Middleborough, Wareham & Buzzards Bay,	2 44	
Middleton & Danvers,	1 05	
Milford, Attleborough & Woonsocket,	55 74	
Milford, Holliston & Framingham,	83 81	
Nantucket Central,	2 94	
Natick & Cochituate,	49 13	
New Bedford & Onset,	5 60	
Newton,	95 05	
Newton & Boston,	43 48	
Norfolk & Western,	17 38	
Northampton & Amherst,	29 75	
Northampton,	90 37	
Norton & Taunton,	34 73	
Norwood, Canton & Sharon,	63	
Old Colony,	1,418 79	
Pittsfield Electric,	74 82	
Plymouth & Sandwich,	3 97	
Providence & Fall River,	11 35	
Shelburne Falls & Colrain,	9 10	
Southbridge & Sturbridge,	35 54	
South Middlesex,	50 54	
Springfield,	522 64	
Springfield & Eastern,	60 81	
Templeton,	28 12	
Union,	350 15	
Warren, Brookfield & Spencer,	41 52	
Webster & Dudley,	14 65	
Wellesley & Boston,	40 49	
Woonsocket,	10 24	
Worcester & Blackstone Valley,	22 05	
Worcester & Webster,	38 44	
Worcester Consolidated,	828 76	
Woronoco,	40 86	
Total,	. . .	$15,077 00

Recapitulation.

Received from railroads on account of 1902,	$28,598 49	
Received from street railways on account of 1902,	15,077 00	
		$43,675 49

DETAILS No. 15.

FOREIGN RAILROAD COMPANIES' TAX.

[Revised Laws, chap. 14, sect. 52.]

	May.	November.	Totals.
Received from —			
Mexican Central Railway Company, Limited, ...	$12,062 50	$12,062 50	$24,125 00
Sonora Railway Company, Limited,	262 40	262 40	524 80
	$12,324 90	$12,324 90	$24,649 80

DETAILS No. 16.

BOSTON ELEVATED RAILWAY COMPANY'S TAX.

[Revised Laws, chap. 14, sects. 43-47.]

Received from Boston Elevated Railway Company, . . .	$102,853 06

DETAILS No. 17.

RAILROAD REPORTS.

[Revised Laws, chap. 111, sect. 84.]

Received from William A. Crafts, clerk of Railroad Commission, ...	$2,500 00

DETAILS No. 18.

LIQUOR LICENSES.

[One-fourth of all moneys received for licenses to be paid into the State treasury within one month after they have been received.—Revised Laws, chap. 100, sect. 45.]

Received from the following-named cities and towns: —

Adams, ...	$4,176 00	Belchertown, ...	$600 25
Agawam, ...	650 00	Belmont, ...	50
Amherst, ...	75	Bernardston, ...	137 50
Andover, ...	4 00	Blackstone, ...	1,475 50
Arlington, ...	50	Boston, ...	351,825 65
Athol, ...	2,276 50	Braintree, ...	50
Attleborough, ...	25	Brookline, ...	2 25
Ayer, ...	1,250 75	Buckland, ...	450 00
Barre, ...	50	Cambridge, ...	13 00

STATEMENT III. **Revenue Receipts.** DETAILS 18.

LIQUOR LICENSES — *Continued.*

Charlton,	$350 00
Chelsea,	11,053 25
Cheshire,	325 00
Chester,	325 25
Chicopee,	7,402 09
Clinton,	5,264 50
Cohasset,	25
Concord,	1 00
Conway,	137 75
Cottage City,	50
Dana,	187 50
Dedham,	75
Deerfield,	337 75
Douglas,	1,000 00
Dracut,	1,025 00
Dudley,	750 00
Duxbury,	475 25
East Bridgewater,	25
Easthampton,	2,050 75
Edgartown,	25
Enfield,	175 00
Erving,	325 00
Fairhaven,	25
Fall River,	51,971 75
Fitchburg,	13,117 50
Florida,	137 50
Framingham,	4,177 00
Gardner,	3,901 75
Georgetown,	625 00
Gloucester,	9,828 25
Grafton,	1,500 75
Great Barrington,	2,651 25
Greenfield,	3,151 25
Groveland,	450 00
Hadley,	250 00
Hampden,	150 00
Hardwick,	762 50
Hatfield,	325 00
Haverhill,	16,856 50
Hingham,	75
Hinsdale,	350 00
Holliston,	500 25
Holyoke,	17,505 00
Hopedale,	25
Hopkinton,	650 00
Hudson,	1,876 00
Hull,	1,700 00
Huntington,	325 25
Hyde Park,	1 75
Ipswich,	1,351 00
Kingston,	25
Lawrence,	40,006 00
Lee,	975 75
Lenox,	662 50
Lowell,	42,810 25
Lynn,	27,696 00
Malden,	5 75
Mansfield,	50
Marlborough,	4,877 00
Maynard,	975 50
Medfield,	25
Medford,	2 50
Methuen,	50
Milford,	4,551 00
Millbury,	1,501 00
Milton,	$0 50
Monson,	750 50
Montague,	1,951 25
Nahant,	887 50
Nantucket,	263 00
Natick,	3,376 75
Needham,	75
New Bedford,	21,608 00
Newton,	6 75
North Adams,	11,503 25
North Andover,	625 50
North Attleborough,	3,762 50
North Brookfield,	25
Northampton,	7,292 50
Northbridge,	25
Northfield,	325 00
Orange,	75
Orleans,	25
Otis,	62 50
Oxford,	750 00
Palmer,	2,975 75
Peabody,	1 25
Pepperell,	1,275 50
Pittsfield,	9,378 25
Plymouth,	75
Randolph,	50
Russell,	137 50
Salem,	5 00
Sandisfield,	62 50
Sandwich,	137 50
Saugus,	50
Savoy,	62 50
Sheffield,	25
Shelburne,	50
Shirley,	400 00
Shrewsbury,	613 00
Somerville,	7 25
South Hadley,	50
Southbridge,	3,251 50
Spencer,	2,925 00
Springfield,	25,408 75
Stockbridge,	50
Sturbridge,	650 25
Sutton,	1,350 00
Taunton,	13,103 00
Templeton,	50
Topsfield,	25
Ware,	3,200 75
Warren,	1,725 50
Webster,	3,400 75
Wellesley,	50
Wendell,	137 50
Wenham,	25
West Springfield,	2,138 50
West Stockbridge,	325 25
Westborough,	75
Westfield,	4,539 00
Williamstown,	851 00
Winchendon,	25
Winchester,	1 00
Woburn,	5,351 50
Worcester,	50,688 25
Total,	$839,506 90

STATEMENT III. **Revenue Receipts.** DETAILS 19.

LIQUOR LICENSES — *Concluded.*

Received on Account of 1901 and Previous Years.

Abington,	$0 25	Haverhill,	$250 00
Amherst,	25	Lowell,	250 50
Blackstone,	25	Natick,	25
Boston,	2,101 50	Pittsfield,	25
Cambridge,	1 25	Salem,	75
Charlemont,	25	Shrewsbury,	262 50
Concord,	25	Springfield,	370 00
Essex,	25	Templeton,	25
Fall River,	325 25	Worcester,	12 75
Great Barrington,	62 50		
Hamilton,	25	Total,	$3,639 50

Recapitulation.

Amount received on account of 1902,	$839,506 90	
Amount received on account of 1901 and previous years,	3,639 50	
		$843,146 40

DETAILS No. 19.

INTEREST ON DEPOSITS.

[Revised Laws, chap. 6, sect. 61.]

Received from the following-named banks, etc.: —		
Adams National Bank, North Adams,	$651 01	
Agricultural National Bank, Pittsfield,	421 94	
Amesbury National Bank,	227 42	
Appleton National Bank, Lowell,	574 23	
Arlington National Bank, Lawrence,	245 19	
Asiatic National Bank, Salem,	834 60	
Atlantic National Bank, Boston,	687 14	
Atlas National Bank, Boston,	566 57	
Bay State National Bank, Lawrence,	553 42	
Brockton National Bank,	328 42	
Brookline National Bank,	328 42	
Bunker Hill National Bank, Boston,	652 31	
Cape Ann National Bank,	25 68	
Central National Bank, Boston,	468 50	
Central National Bank, Lynn,	421 94	
Central National Bank, Worcester,	773 26	
Chapin National Bank, Springfield,	1,695 03	
Charles River National Bank, Cambridge,	328 22	
Chicopee National Bank, Springfield,	844 50	
Citizens' National Bank, Worcester,	326 71	
City National Bank, Gloucester,	328 42	
City National Bank, Holyoke,	553 39	
City National Bank, Springfield,	583 40	
City National Bank, Worcester,	544 84	
Colonial National Bank,	418 93	

STATEMENT III. Revenue Receipts. DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Commercial National Bank, Boston,	$444 13
Concord National Bank,	173 58
Conway National Bank,	298 62
Crocker National Bank, Turners Falls,	360 91
Dedham National Bank,	361 66
Eliot National Bank,	971 78
Essex National Bank, Haverhill,	298 63
Falmouth National Bank,	235 28
Faneuil Hall National Bank, Boston,	625 16
First National Bank, Adams,	267 46
First National Bank, Amherst,	422 28
First National Bank, Ayer,	186 64
First National Bank, Boston,	829 57
First National Bank, Chicopee,	421 94
First National Bank, Gardner,	328 43
First National Bank, Gloucester,	328 43
First National Bank, Haverhill,	360 21
First National Bank, Lynn,	706 83
First National Bank, Malden,	328 36
First National Bank, Marlborough,	381 86
First National Bank, Merrimac,	245 23
First National Bank, New Bedford,	968 14
First National Bank, Newburyport,	550 70
First National Bank, Northampton,	583 42
First National Bank, Reading,	236 63
First National Bank, Rockland,	102 10
First National Bank, Salem,	636 94
First National Bank, South Weymouth,	277 09
First National Bank, Springfield,	664 33
First National Bank, Webster,	306 86
First National Bank, West Newton,	244 86
First National Bank, Woburn,	245 20
First National Bank, Worcester,	820 13
First Ward National Bank, Boston,	411 26
Fitchburg National Bank,	530 77
Fourth National Bank, Boston,	580 82
Framingham National Bank,	299 32
Franklin County National Bank, Greenfield,	341 56
Freeman's National Bank, Boston,	548 76
Grafton National Bank,	187 00
Grand National Bank, Marblehead,	155 15
Greylock National Bank, North Adams,	288 70
Hamilton National Bank,	640 28
Hampshire County National Bank, Northampton,	467 74
Haverhill National Bank,	306 85
Hingham National Bank,	298 71
Holyoke National Bank,	328 42
Home National Bank, Holyoke,	552 96
Housatonic National Bank,	298 65
John Hancock National Bank, Springfield,	695 91
Lawrence National Bank,	499 66
Lechmere National Bank,	298 57
Leicester National Bank,	338 58
Leominster National Bank,	334 72
Manufacturers' National Bank, Lynn,	381 86
Market National Bank, Brighton,	373 95
Martha's Vineyard National Bank,	228 43
Massachusetts National Bank,	578 63
Massasoit National Bank, Fall River,	470 58
Mechanics' National Bank, Boston,	15 07
Mechanics' National Bank, New Bedford,	913 69
Mechanics' National Bank, Worcester,	514 06
Melrose National Bank,	184 53
Mercantile National Bank, Salem,	382 43

STATEMENT III. **Revenue Receipts.** DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Merchants' National Bank, Haverhill,	$184 36
Merchants' National Bank, Lawrence,	184 21
Merchants' National Bank, New Bedford,	912 33
Merchants' National Bank, Newburyport,	298 63
Merchants' National Bank, Salem,	381 80
Merrimack National Bank, Haverhill,	475 36
Metropolitan National Bank, Boston,	560 00
Middleborough National Bank,	176 33
Middlesex County National Bank,	176 34
Millbury National Bank,	184 58
Millers River National Bank,	155 46
Monument National Bank, Boston,	415 10
Mount Vernon National Bank, Boston,	434 81
Natick National Bank,	184 18
National Bank of Commerce, Boston,	944 11
National Bank of Redemption, Boston,	2,505 38
National Bank of the Republic, Boston,	3,406 29
National Granite Bank, Quincy,	338 68
National Mount Wollaston Bank,	99 65
National Security Bank, Boston,	494 53
National Security Bank, Lynn,	267 44
National Union Bank, Boston,	623 95
Naumkeag National Bank, Salem,	704 31
New England National Bank, Boston,	832 06
Newton National Bank,	167 99
Northampton National Bank,	483 24
Northborough National Bank,	184 59
Ocean National Bank, Newburyport,	267 53
Old Boston National Bank,	564 38
Old Lowell National Bank,	360 97
Orange National Bank,	267 12
Oxford National Bank,	142 68
Pacific National Bank, Lawrence,	235 23
Packard National Bank, Greenfield,	125 37
Palmer National Bank,	183 89
Park National Bank, Holyoke,	184 43
People's National Bank, Boston,	417 01
People's National Bank, Marlborough,	239 00
Pittsfield National Bank,	567 47
Powow River National Bank, Amesbury,	413 05
Prescott National Bank, Lowell,	506 85
Quinsigamond National Bank, Worcester,	583 90
Rockland National Bank, Boston,	666 23
Rollstone National Bank, Fitchburg,	553 08
Safety Fund National Bank,	277 74
Salem National Bank,	523 60
Second National Bank, Boston,	3,485 24
Second National Bank, Fall River,	279 18
Second National Bank, Haverhill,	246 23
Second National Bank, Springfield,	695 53
Shawmut National Bank, Boston,	10,223 00
Somerville National Bank,	184 91
Spencer National Bank,	184 26
Springfield National Bank,	512 68
State National Bank, Boston,	1,682 72
Suffolk National Bank,	1,456 03
Third National Bank, Pittsfield,	360 97
Third National Bank, Springfield,	859 59
Townsend National Bank,	279 10
Union National Bank, Lowell,	290 08
Union National Bank, Weymouth,	320 74
Union Market National Bank,	176 28
Wachusett National Bank, Fitchburg,	584 05
Ware National Bank,	483 58

STATEMENT III. **Revenue Receipts.** DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Warren National Bank, Peabody,	$483 23	
Washington National Bank,	38 36	
Webster National Bank,	460 30	
Westminster National Bank,	184 22	
Winnisimmet National Bank, Chelsea,	184 10	
Winthrop National Bank, Boston,	1,195 25	
Adams Trust Company,	28 77	
American Loan and Trust Company, Boston,	2,292 89	
Bay State Trust Company,	541 64	
Beacon Trust Company, Boston,	544 67	
Berkshire Loan and Trust Company, Pittsfield,	271 23	
City Trust Company,	8 22	
Columbia Trust Company,	410 68	
Federal Trust Company,	546 59	
Hampden Loan and Trust Company, Springfield,	329 78	
Haverhill Safe Deposit and Trust Company,	361 28	
International Trust Company, Boston,	1,136 71	
Malden Trust Company,	215 70	
Massachusetts Loan and Trust Company, Boston,	768 24	
Mercantile Loan and Trust Company, Boston,	520 28	
Middlesex Loan and Trust Company, Lowell,	246 18	
Newton Centre Trust Company,	245 88	
Newtonville Trust Company,	225 29	
Old Colony Trust Company, Boston,	2,589 32	
Plymouth Safe Deposit and Trust Company, Brockton,	215 75	
Puritan Trust Company, Boston,	414 82	
Springfield Safe Deposit and Trust Company,	704 79	
State Street Safe Deposit and Trust Company, Boston,	522 14	
Taunton Safe Deposit and Trust Company,	160 27	
Union Loan and Trust Company,	415 34	
United States Trust Company, Boston,	523 28	
Baring Brothers & Co., Limited,	75 13	
Cohasset,	25 87	
Malden,	20 52	
Medford,	65 63	
Millers Falls,	83	
Income metropolitan water loan sinking fund,	39 71	
Technical education fund, United States grant,	84 08	
Total,		$102,300 88

Received on Account of 1901.

Adams National Bank, North Adams,	$59 25	
Agricultural National Bank, Pittsfield,	45 55	
Amesbury National Bank,	34 93	
Appleton National Bank, Lowell,	65 04	
Arlington National Bank, Lawrence,	34 93	
Asiatic National Bank, Salem,	106 51	
Atlantic National Bank, Boston,	53 43	
Atlas National Bank, Boston,	53 43	
Bay State National Bank, Lawrence,	79 11	
Brockton National Bank,	34 93	
Brookline National Bank,	34 59	
Bunker Hill National Bank, Boston,	53 42	
Central National Bank, Boston,	53 15	
Central National Bank, Lynn,	45 55	
Central National Bank, Worcester,	86 63	
Chapin National Bank, Springfield,	199 67	
Charles River National Bank, Cambridge,	34 93	

INTEREST ON DEPOSITS — *Continued.*

Chicopee National Bank, Springfield,	$106 50
Citizens' National Bank, Worcester,	36 30
City National Bank, Gloucester,	34 93
City National Bank, Holyoke,	76 32
City National Bank, Springfield,	76 02
City National Bank, Worcester,	66 78
Colonial National Bank,	53 42
Commercial National Bank, Boston,	53 42
Conway National Bank,	45 54
Crocker National Bank, Turners Falls,	44 18
Eliot National Bank,	89 86
Essex National Bank, Haverhill,	39 79
Falmouth National Bank,	35 28
Faneuil Hall National Bank, Boston,	53 42
First National Bank, Adams,	34 93
First National Bank, Amherst,	45 89
First National Bank, Boston,	53 15
First National Bank, Chicopee,	45 55
First National Bank, Gardner,	35 62
First National Bank, Gloucester,	34 93
First National Bank, Haverhill,	34 93
First National Bank, Lowell,	52 40
First National Bank, Lynn,	106 82
First National Bank, Malden,	34 93
First National Bank, Marlborough,	45 20
First National Bank, Merrimac,	34 93
First National Bank, New Bedford,	127 74
First National Bank, Newburyport,	45 55
First National Bank, Reading,	34 93
First National Bank, Salem,	86 63
First National Bank, South Weymouth,	35 28
First National Bank, Springfield,	78 42
First National Bank, Webster,	34 88
First National Bank, West Newton,	35 27
First National Bank, Woburn,	34 93
First National Bank, Worcester,	106 50
First Ward National Bank, Boston,	44 93
Fitchburg National Bank,	94 17
Fourth National Bank, Boston,	53 42
Framingham National Bank,	45 89
Freeman's National Bank, Boston,	53 42
Grafton National Bank,	21 23
Grand National Bank, Marblehead,	34 94
Greylock National Bank, North Adams,	21 23
Hamilton National Bank,	53 42
Hampshire County National Bank, Northampton,	45 55
Haverhill National Bank,	34 93
Hingham National Bank,	24 66
Holyoke National Bank,	34 93
Home National Bank, Holyoke,	76 06
Housatonic National Bank,	48 65
John Hancock National Bank, Springfield,	92 47
Lawrence National Bank,	82 19
Lechmere National Bank, East Cambridge,	24 65
Leicester National Bank,	45 54
Leominster National Bank,	35 28
Manufacturers' National Bank, Lynn,	45 55
Market National Bank, Brighton,	45 21
Martha's Vineyard National Bank,	21 20
Massachusetts National Bank,	53 42
Massasoit National Bank, Fall River,	66 09
Mechanics' National Bank, New Bedford,	130 82
Mechanics' National Bank, Worcester,	69 86
Melrose National Bank,	34 93

STATEMENT III. **Revenue Receipts.** DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Mercantile National Bank, Salem,	$45 54
Merchants' National Bank, Haverhill,	34 93
Merchants' National Bank, Lawrence,	34 93
Merchants' National Bank, New Bedford,	130 81
Merchants' National Bank, Newburyport,	45 21
Merchants' National Bank, Salem,	45 55
Merrimack National Bank, Haverhill,	54 79
Metropolitan National Bank, Boston,	53 15
Middleborough National Bank,	21 23
Middlesex County National Bank,	21 23
Millbury National Bank,	33 22
Millers River National Bank,	29 45
Monument National Bank, Boston,	44 93
Mount Vernon National Bank, Boston,	44 93
Natick National Bank,	34 90
National Bank of Commerce, Boston,	97 26
National Bank of Commonwealth, Boston,	13 42
National Bank of Redemption, Boston,	412 94
National Bank of the Republic, Boston,	494 46
National Granite Bank, Quincy,	45 54
National Hide and Leather Bank, Boston,	95 34
National Security Bank, Boston,	53 43
National Security Bank, Lynn,	34 93
National Union Bank, Boston,	53 42
Naumkeag National Bank, Salem,	113 00
New England National Bank, Boston,	53 42
Northampton National Bank,	65 42
Northborough National Bank,	35 27
Ocean National Bank, Newburyport,	34 93
Old Boston National Bank,	44 93
Old Lowell National Bank,	45 55
Orange National Bank,	34 93
Oxford National Bank,	10 61
Pacific National Bank, Lawrence,	34 93
Packard National Bank, Greenfield,	21 38
Palmer National Bank,	34 59
Park National Bank, Holyoke,	35 30
People's National Bank, Boston,	53 15
People's National Bank, Marlborough,	21 23
Pittsfield National Bank,	76 03
Powow River National Bank, Amesbury,	56 16
Prescott National Bank, Lowell,	56 51
Quinsigamond National Bank, Worcester,	94 41
Railroad National Bank, Lowell,	58 22
Rockland National Bank, Boston,	53 42
Rollstone National Bank, Fitchburg,	85 27
Safety Fund National Bank,	45 55
Salem National Bank,	84 93
Second National Bank, Boston,	517 46
Second National Bank, Fall River,	43 18
Second National Bank, Haverhill,	34 93
Second National Bank, Springfield,	105 82
Shawmut National Bank, Boston,	1,070 84
Somerville National Bank,	35 27
Spencer National Bank,	33 94
Springfield National Bank,	69 17
State National Bank, Boston,	176 43
Suffolk National Bank,	53 15
Third National Bank, Boston,	126 37
Third National Bank, Pittsfield,	45 89
Townsend National Bank,	34 59
Union Market National Bank,	24 31
Union National Bank, Weymouth,	34 91
Wachusett National Bank, Fitchburg,	94 18

STATEMENT III. **Revenue Receipts.** DETAILS 20 AND 21.

INTEREST ON DEPOSITS — *Concluded.*

Ware National Bank,	$69 86	
Warren National Bank, Peabody,	69 86	
Washington National Bank,	53 42	
Webster National Bank,	53 42	
Westminster National Bank,	35 27	
Winnisimmet National Bank, Chelsea,	34 92	
Winthrop National Bank, Boston,	106 07	
American Loan and Trust Company, Boston,	182 19	
Bay State Trust Company,	53 15	
Beacon Trust Company, Boston,	53 70	
Berkshire Loan and Trust Company, Pittsfield,	35 27	
Columbia Trust Company,	36 44	
Federal Trust Company,	53 42	
Haverhill Safe Deposit and Trust Company,	49 30	
International Trust Company, Boston,	170 81	
Malden Trust Company,	34 93	
Massachusetts Loan and Trust Company, Boston,	53 42	
Mercantile Loan and Trust Company, Boston,	44 93	
Middlesex Safe Deposit and Trust Company,	34 93	
Newton Centre Trust Company,	34 58	
Newtonville Trust Company,	34 93	
Old Colony Trust Company, Boston,	224 66	
Plymouth Safe Deposit and Trust Company, Brockton,	34 93	
Puritan Trust Company, Boston,	44 93	
Springfield Safe Deposit and Trust Company,	95 90	
State Street Safe Deposit and Trust Company, Boston,	78 90	
Union Loan and Trust Company,	42 47	
United States Trust Company, Boston,	27 95	
Total,	. . .	$12,070 54

Recapitulation.

Amount received on account of 1902,	$102,300 88	
Amount received on account of 1901,	12,070 54	
		$114,371 42

DETAILS No. 20.

INTEREST ON CORPORATION TAX.

[Revised Laws, chap. 14, sect. 56.]

Received from sundry corporations,	$1,971 47

DETAILS No. 21.

INTEREST ON COLLATERAL LEGACY TAX.

[Revised Laws, chap. 15.]

Received from sundry parties,	$5,957 34

STATEMENT III. **Revenue Receipts.** DETAILS 22 TO 24.

DETAILS No. 22.

INTEREST ON ABOLITION OF GRADE CROSSINGS LOAN.

[Revised Laws, chap. 111, sect. 158.]

Received from: —

Abington,	$78 20	Hyde Park,	$4,275 43
Arlington,	536 48	Lowell,	137 46
Attleborough,	17 83	Marshfield,	31 34
Auburn,	136 90	Middleborough,	594 51
Ayer,	106 53	Natick,	780 45
Blackstone,	301 97	Newton,	1,478 35
Boston,	36,341 81	Northampton,	1,712 92
Bourne,	20 35	Northbridge,	58 93
Brockton,	6,055 16	Norwood,	29 78
Chester,	29 39	Salisbury,	6 85
Chicopee,	340 86	Scituate,	18 00
Dedham,	1,551 76	Uxbridge,	121 37
Easthampton,	12 27	Westborough,	388 59
Easton,	113 23	Accrued interest on bonds,	962 50
Fall River,	546 73		
Hadley,	55 52	Total,	$56,893 50
Hinsdale,	52 03		

DETAILS No. 23.

INTEREST ON ARMORY LOAN.

[Revised Laws, chap. 16, sect. 110.]

Received from: —

Boston,	$21,600 00	New Bedford,	$4,375 00
Cambridge,	1,500 00	Springfield,	3,300 00
Fall River,	4,650 00	Worcester,	3,750 00
Fitchburg,	1,800 00	Accrued interest on bonds,	1,789 51
Lawrence,	2,700 00		
Lowell,	3,150 00	Total,	$51,614 51
Lynn,	3,000 00		

DETAILS No. 24.

INTEREST ON FITCHBURG RAILROAD SECURITIES LOAN.

[Acts 1893, chap. 408.]

Received from —		
Income Fitchburg Railroad securities loan sinking fund,	$175,000 00	
Interest on Metropolitan Water Loan to correct error,	140 00	
		$175,140 00

DETAILS No. 25.

INTEREST ON MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN.

[Acts 1895, chap. 503.]

Received accrued interest on bonds, ...	$125 12

DETAILS No. 26.

INTEREST ON MASSACHUSETTS WAR LOAN.

Received accrued interest on bonds, ...	$50 00

DETAILS No. 27.

INTEREST ON MEDFIELD INSANE ASYLUM LOAN.

Received from —		
Income Medfield Insane Asylum loan sinking fund, ...	$2 01	
Accrued interest on bonds, ...	606 38	
		$608 39

DETAILS No. 28.

INTEREST ON METROPOLITAN SEWERAGE LOAN.

[Acts 1889, chap. 439.]

Received from: —

Arlington, ...	$4,046 87	Wakefield, ...	$3,979 14
Belmont, ...	2,539 88	Winchester, ...	4,080 73
Boston, ...	28,598 99	Winthrop, ...	3,064 78
Cambridge, ...	43,601 19	Woburn, ...	4,741 10
Chelsea, ...	10,498 15	Premium on metropolitan sewerage loan, . .	36,215 00
Everett, ...	8,144 53	Premium on metropolitan sewerage loan, high level,	26,439 25
Lexington, ...	1,523 92	Accrued interest on bonds,	3,183 62
Malden, ...	13,816 92		
Medford, ...	9,143 55		
Melrose, ...	5,773 98		
Somerville, ...	23,485 38	Total, ...	$235,162 87
Stoneham, ...	2,285 89		

STATEMENT III. **Revenue Receipts.** DETAILS 29 AND 30.

DETAILS No. 29.

INTEREST ON METROPOLITAN WATER LOAN.

[Acts 1895, chap. 488.]

Received from: —

Arlington,	$4,521 49	Revere,	$5,378 82
Belmont,	2,278 76	Somerville,	30,427 40
Boston,	621,298 46	Stoneham,	3,006 85
Chelsea,	15,691 52	Watertown,	5,296 95
Everett,	11,669 95	Winthrop,	3,367 40
Hyde Park,	1,066 81	Interest on metropolitan parks loan,	17 50
Malden,	16,263 78	Premium on metropolitan water loan bonds,	319,550 00
Medford,	9,757 48	Accrued interest on bonds,	31,459 84
Melrose,	7,038 98		
Nahant,	1,314 07		
Newton,	3,656 63		
Quincy,	11,888 11	Total,	$1,104,950 80

DETAILS No. 30.

INTEREST ON METROPOLITAN PARKS LOAN.

[Acts 1893, chap. 407; 1894, chap. 288.]

Received from: —

Arlington,	$1,951 71	Needham,	$560 68
Belmont,	1,046 30	Newton,	12,512 04
Boston,	121,575 00	Quincy,	3,187 56
Braintree,	827 92	Revere,	3,340 41
Brookline,	14,636 02	Saugus,	568 07
Cambridge,	13,349 48	Somerville,	8,428 79
Canton,	1,012 32	Stoneham,	839 87
Chelsea,	3,534 61	Swampscott,	1,019 70
Cohasset,	194 00	Wakefield,	941 92
Dedham,	1,891 21	Waltham,	3,238 44
Dover,	240 43	Watertown,	2,233 41
Everett,	2,937 41	Wellesley,	1,371 70
Hingham,	793 83	Weston,	1,172 44
Hull,	1,014 84	Westwood,	237 82
Hyde Park,	1,847 42	Weymouth,	1,191 86
Lynn,	6,940 56	Winchester,	2,473 84
Malden,	6,022 83	Winthrop,	1,165 18
Medford,	5,930 58	Woburn,	1,767 31
Melrose,	1,997 93		
Milton,	7,387 25	Total,	$243,150 00
Nahant,	1,767 31		

STATEMENT III. Revenue Receipts. DETAILS 31 TO 34.

DETAILS No. 31.

INTEREST ON METROPOLITAN PARKS LOAN, SERIES TWO.

Received from: —

Arlington,	$409 03	Revere,	$700 04
Belmont,	219 27	Saugus,	119 04
Boston,	25,437 50	Somerville,	1,766 38
Braintree,	173 48	Stoneham,	176 03
Brookline,	3,067 25	Swampscott,	213 67
Cambridge,	2,797 62	Wakefield,	197 39
Canton,	212 15	Waltham,	678 67
Chelsea,	740 74	Watertown,	468 05
Dedham,	396 32	Wellesley,	287 44
Dover,	50 37	Weston,	245 72
Everett,	615 59	Westwood,	49 86
Hingham,	166 36	Weymouth,	249 80
Hull,	212 66	Winchester,	518 42
Hyde Park,	387 16	Winthrop,	244 20
Lynn,	1,454 52	Woburn,	370 37
Malden,	1,262 21	Premium on metropolitan parks loan, series two, bonds,	37,305 00
Medford,	1,242 88	Accrued interest on bonds,	6,693 75
Melrose,	418 70	Temporary loan, transfer,	148 08
Milton,	1,548 13		
Nahant,	370 37		
Needham,	117 52		
Newton,	2,622 10	Total,	$95,021 83
Quincy,	667 99		

DETAILS No. 32.

INTEREST ON PRISONS AND HOSPITALS LOAN.

Received from —		
Income prisons and hospitals loan sinking fund,	$3 03	
Accrued interest on bonds,	1,783 83	
		$1,786 86

DETAILS No. 33.

INTEREST ON STATE HIGHWAY LOAN.

[Acts 1894, chap. 497.]

Received accrued interest on bonds,	$2,269 80

DETAILS No. 34.

INTEREST ON STATE HOUSE LOAN.

Received from income State House loan sinking fund,	$997 91

DETAILS No. 35.

INTEREST ON TEMPORARY LOANS.

Received from: —

Arlington,	$266 00	Needham,	$76 42
Belmont,	142 61	Newton,	1,705 25
Boston,	16,565 38	Quincy,	434 43
Braintree,	112 83	Revere,	455 26
Brookline,	1,994 72	Saugus,	77 43
Cambridge,	1,819 39	Somerville,	1,148 75
Canton,	137 96	Stoneham,	114 46
Chelsea,	481 72	Swampscott,	138 97
Cohasset,	22 50	Wakefield,	128 38
Dedham,	257 75	Waltham,	441 36
Dover,	32 76	Watertown,	304 39
Everett,	400 23	Wellesley,	186 94
Hingham,	108 18	Weston,	159 79
Hull,	138 31	Westwood,	32 42
Hyde Park,	251 78	Weymouth,	162 43
Lynn,	945 92	Winchester,	337 16
Malden,	820 85	Winthrop,	158 80
Medford,	808 28	Woburn,	240 87
Melrose,	272 29		
Milton,	1,006 80	Total,	$33,130 74
Nahant,	240 87		

DETAILS No. 36.

INTEREST ON SAVINGS BANK TAX.

[Revised Laws, chap. 14, sect. 56.]

Received from sundry savings banks,	$28 38

DETAILS No. 37.

INTEREST ON STATE TAX.

[Acts 1902, chap. 536.]

Received from sundry cities and towns,	$49 20

DETAILS No. 38.

INTEREST ON LIQUOR LICENSES.

[Revised Laws, chap. 100, sect. 45.]

Received from sundry towns,	$20 49

DETAILS No. 39.

INTEREST ON GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX.

Received from sundry companies, ...	$0 74

DETAILS No. 40.

INTEREST ON EXCISE TAX ON LIFE INSURANCE COMPANIES.

Received from sundry companies, ...	$57 89

DETAILS No. 41.

INTEREST ON ANNUAL INSURANCE COMPANIES' TAX.

[Revised Laws, chap. 14, sect. 56.]

Received from sundry companies, ...	$5 69

DETAILS No. 42.

INCOME FROM STATE PRISON.

[Revised Laws, chap. 6, sect. 57.]

Received from —		
B. F. Bridges, warden, ...	$5,632 82	
State Prison Industries Fund, transfer, . .	379 33	
		$6,012 15

DETAILS No. 43.

INCOME FROM MASSACHUSETTS REFORMATORY.

[Revised Laws, chap. 6, sect. 57.]

Received from —		
Joseph F. Scott, superintendent, ...	$6,111 06	
Massachusetts Reformatory Industries Fund, transfer, ...	13 01	
		$6,124 07

DETAILS No. 44.

INCOME FROM REFORMATORY PRISON FOR WOMEN.

[Revised Laws, chap. 6, sect. 57.]

Received from Frances A. Morton, superintendent, . . .	$2,041 76

DETAILS No. 45.

INCOME FROM STATE HOSPITAL.

[Revised Laws, chap. 6, sect. 57.]

Received from John H. Nichols, superintendent, . . .	$1,829 45

DETAILS No. 46.

INCOME FROM STATE FARM.

[Revised Laws, chap. 6, sect. 57.]

Received from H. M. Blackstone, superintendent, . . .	$965 52

DETAILS No. 47.

INCOME FROM LYMAN SCHOOL FOR BOYS.

[Revised Laws, chap. 6, sect. 57.]

Received from Theodore F. Chapin, superintendent, . .	$1,133 47

DETAILS No. 48.

INCOME FROM STATE INDUSTRIAL SCHOOL.

[Revised Laws, chap. 6, sect. 57.]

Received from F. F. Morse, superintendent, ...	$1,004 02

DETAILS No. 49.

INCOME FROM STATE BOARD OF CHARITY.

[Revised Laws, chap. 6, sect. 56.]

Received from —	
Sundry parties for support of friends in hospitals, almshouses, etc.,	$5,634 50
The following-named cities and towns: —	
Abington,	22 63
Adams,	50 69
Alford,	93 79
Amesbury,	265 32
Amherst,	109 20
Andover,	228 74
Arlington,	400 36
Ashland,	352 64
Attleborough,	270 02
Avon,	10 57
Barnstable,	152 57
Barre,	258 48
Bedford,	80 79
Beverly,	417 10
Blackstone,	141 50
Bolton,	91 93
Boston,	25,236 58
Bourne,	209 20
Boylston,	21 36
Braintree,	292 00
Brewster,	161 07
Brockton,	414 86
Brookfield,	33 68
Brookline,	854 29
Cambridge,	1,346 23
Canton,	97 60
Carver,	71 04
Chatham,	146 00
Chelsea,	1,611 27
Chester,	8 00
Chesterfield,	146 00
Chicopee,	230 58
Clarksburg,	484 57
Clinton,	104 35
Concord,	146 00
Dalton,	228 71
Danvers,	36 18
Dartmouth,	142 54
Dedham,	1,265 00
Dighton,	8 07
Douglas,	12 07
Dracut,	727 41
Dudley,	327 04
East Longmeadow,	27 39
Easthampton,	29 71
Easton,	338 05
Erving,	90 41
Essex,	68 47
Everett,	406 83
Fairhaven,	314 80
Fall River,	2,564 24
Falmouth,	194 00
Fitchburg,	$566 63
Foxborough,	162 00
Framingham,	565 53
Franklin,	146 00
Freetown,	23 68
Gardner,	64 14
Georgetown,	4 57
Gloucester,	818 82
Grafton,	72 32
Greenfield,	190 96
Groveland,	37 18
Hardwick,	72 89
Hatfield,	52 00
Haverhill,	665 92
Hinsdale,	204 29
Holden,	27 39
Holliston,	201 71
Holyoke,	174 01
Hopedale,	48 75
Hopkinton,	958 42
Hubbardston,	219 20
Hudson,	64 77
Hyde Park,	338 10
Lakeville,	58 60
Lancaster,	71 04
Lawrence,	2,147 82
Leicester,	19 96
Lenox,	146 00
Leominster,	60 36
Lexington,	56 64
Lowell,	3,774 20
Lynn,	1,747 74
Malden,	1,074 11
Manchester,	146 00
Marblehead,	136 79
Marlborough,	165 48
Mattapoisett,	189 91
Maynard,	109 20
Medfield,	40 86
Medford,	183 70
Melrose,	56 14
Methuen,	146 00
Middleborough,	318 46
Middleton,	58 96
Milford,	1,372 45
Millbury,	62 04
Milton,	30 40
Monson,	150 17
Montague,	146 00
Nahant,	30 18
Natick,	160 27
New Bedford,	774 37
New Marlborough,	110 22
Newbury,	43 18
Newburyport,	89 21
Newton,	313 67
North Adams,	238 11
North Andover,	38 57

STATEMENT III. Revenue Receipts. DETAILS 50 AND 51.

INCOME FROM STATE BOARD OF CHARITY — *Concluded.*

North Attleborough,	$210 62	Sterling,	$363 92
North Brookfield,	57 11	Stoneham,	22 00
North Reading,	41 79	Stoughton,	146 00
Northampton,	5 32	Sudbury,	122 11
Northbridge,	226 84	Swampscott,	436 40
Norwell,	109 60	Swansea,	146 00
Norwood,	96 57	Taunton,	883 33
Orange,	132 97	Templeton,	15 43
Palmer,	45 14	Uxbridge,	109 60
Peabody,	44 00	Wakefield,	142 23
Pepperell,	412 25	Waltham,	77 43
Petersham,	48 29	Wareham,	264 82
Pittsfield,	123 22	Warwick,	49 21
Plymouth,	132 42	Watertown,	492 72
Quincy,	699 73	Wayland,	71 04
Reading,	78 46	Webster,	146 00
Revere,	175 03	Wellesley,	438 00
Rockland,	269 11	West Boylston,	146 00
Rockport,	19 20	West Springfield,	146 00
Rowley,	14 39	Westborough,	154 36
Salem,	1,390 77	Westford,	146 00
Sandwich,	67 32	Weymouth,	259 75
Saugus,	217 97	Whitman,	261 37
Sharon,	24 84	Williamsburg,	37 14
Sherborn,	64 07	Winchendon,	6 00
Somerset,	146 00	Winthrop,	160 29
Somerville,	825 29	Woburn,	833 82
Southborough,	312 49	Worcester,	1,918 14
Southbridge,	426 37	Wrentham,	63 61
Southwick,	146 00		
Spencer,	249 39	Total,	$82,095 31
Springfield,	301 50		

DETAILS No. 50.

FOREIGN CORPORATION FEES.

[Revised Laws, chap. 126.]

Received from sundry corporations,	$9,340 00

DETAILS No. 51.

FEES FOR LIQUOR CERTIFICATES TO DRUGGISTS.

[Revised Laws, chap. 100, sect. 23.]

Received from Board of Registration in Pharmacy,	$1,236 00

DETAILS No. 52.

FEES FROM COURTS OF PROBATE AND INSOLVENCY.

[Revised Laws, chap. 163, sect. 171.]

Received from the following-named county courts: —

Hampshire County,	$263 50	
Bristol County,	682 50	
Norfolk County,	925 57	
Middlesex County,	2,519 04	
Suffolk County,	2,411 60	
Worcester County,	1,295 40	
Dukes County,	48 90	
Barnstable County,	207 33	
Essex County,	1,163 30	
Berkshire County,	214 50	
Hampden County,	563 45	
Plymouth County,	300 25	
Franklin County,	182 30	
		$10,777 64
Received on Account of 1901.		
Hampshire County,	$75 50	
Bristol County,	311 25	
Norfolk County,	250 67	
Middlesex County,	885 60	
Suffolk County,	672 40	
Worcester County,	297 55	
Dukes County,	12 40	
Barnstable County,	62 35	
Essex County,	400 00	
Berkshire County,	71 50	
Hampden County,	101 80	
Plymouth County,	146 75	
Franklin County,	81 75	
		3,369 52
Total,	. . .	$14,147 16

DETAILS No. 53.

FEES FROM CLERK OF THE SUPREME JUDICIAL COURT.

[Revised Laws, chap. 165, sect. 2.]

Received from Henry A. Clapp, clerk,	$849 00

DETAILS No. 54.

FEES FOR COMMISSIONS.

[Revised Laws, chap. 18, sect. 9.]

Amounts received for commissions issued by the Secretary of the Commonwealth for the year 1902, ...	$10,905 00

DETAILS No. 55.

FEES FROM ATTORNEY-GENERAL.

Received from Herbert Parker, Attorney-General, . . .	$928 40

DETAILS No. 56.

FEES FROM REPORTER OF DECISIONS.

[Revised Laws, chap. 165, sect. 67.]

Received from Henry W. Swift, reporter, ...	$37 00

DETAILS No. 57.

MISCELLANEOUS FEES.

Received from the Secretary of the Commonwealth, . . .	$2,941 35

DETAILS No. 58.

FEES FOR CORPORATION CERTIFICATES, ETC.

[Revised Laws, chap. 110, sect. 86.]

Received from the Secretary of the Commonwealth, . . .	$28,128 10

DETAILS No. 59.

FEES FROM STATE INSPECTION OF BOILERS.

[Revised Laws, chap. 115.]

Received from Rufus R. Wade, chief, ...	$11,447 00

DETAILS No. 60.

COMMISSIONER OF CORPORATION'S FEES.

[Revised Laws, chap. 6, sect. 56.]

Received from William D. T. Trefry, commissioner, . . .	$2,689 69

DETAILS No. 61.

HAWKERS' AND PEDDLERS' LICENSES.

Amount received for licenses issued by the Secretary of the Commonwealth during the year 1902, ...	$19,505 50

DETAILS No. 62.

LIMITED PARTNERSHIPS.

Received from the Secretary of the Commonwealth, . . .	$57 00

DETAILS No. 63.

SALE OF BOOKS, ETC.

Received from the Secretary of the Commonwealth for sale of laws, etc., ...	$11,279 92

DETAILS No. 64.

SALE OF BALLOT-BOXES.

Received from Secretary of the Commonwealth, . . .	$350 00

DETAILS No. 65.

SALES OF MASSACHUSETTS ATLAS SHEETS.

Received from Woodward Emery, chairman, for sheets and maps sold, ...	$205 70

DETAILS No. 66.

SALES OF BRADFORD HISTORIES.

Received from the Secretary of the Commonwealth, . . .	$311 00

DETAILS No. 67.

QUARTERMASTER'S SUPPLIES.

Received from Samuel Dalton, Adjutant-General, sales of old material, ...	$1,718 87

DETAILS No. 68.

FEES FROM INSPECTION OF ELECTRIC METERS.

Received from the commissioners, ...	$16 50

DETAILS No. 69.

FEES FROM INSPECTION OF GAS AND GAS METERS.

[Revised Laws, chap. 58; Acts 1902, chap. 121.]

Received from the commissioners, ...	$15,077 45

DETAILS No. 70.

SALE OF VOTING MACHINES.

Received from Secretary of the Commonwealth, . . .	$221 86

DETAILS No. 71.

SALE OF OLD DOCUMENTS.

Received from Secretary of the Commonwealth, . . .	$300 00

DETAILS No. 72.

LEGISLATIVE BULLETIN.

[Resolves 1902, chap. 3.]

Received from Charles G. Davis, Sergeant-at-Arms, sale of bulletins, ...	$352 00

DETAILS No. 73.

RENT OF GREAT PONDS.

Received from —		
Henry H. Allen, ...	$1 00	
Thomas D. Crowell, ...	1 00	
Allen Norton, treasurer, ...	25 00	
		$27 00

DETAILS No. 74.

ESCHEATED ESTATES.

[Revised Laws, chap. 138.]

Received from —		
J. G. Dunning, public administrator, estate of Robert F. Brown, Westfield, ...	$61 29	
Aubrey Z. Goodfellow, public administrator, .	3 59	
Theodore H. Tyndale, public administrator, sundry estates, ...	2,595 65	
		$2,660 53

DETAILS No. 75.

PENALTIES FROM GAS AND ELECTRIC LIGHT COMPANIES.

[Revised Laws, chap. 121, sect. 32.]

Received from Gloucester Gas Light Company, ...	$10 00

DETAILS No. 76.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Revised Laws, chap. 56, sects. 49 and 50, chap. 89, sect. 13.]

Received from the following-named courts: —		
Municipal court, Boston,	$20 00	
Police court, Lowell,	125 00	
Police court, Lynn,	100 00	
District court, Northern Essex,	20 00	
District court, Third Southern Worcester,	20 00	
		$285 00

DETAILS No. 77.

PENALTIES FOR INFRINGEMENT OF FISH LAWS.

[Revised Laws, chap. 91.]

Received from —		
Frederick H. Berger, clerk,	$3 82	
J. P. S. Churchill, clerk,	1 50	
H. H. Chilson, clerk,	65 50	
Henry E. Cottle, justice,	5 00	
Joseph M. Curley, clerk,	32 50	
B. A. Hathaway, clerk,	3 00	
W. G Hayes, clerk,	47 50	
Joseph H. Ladd, clerk,	12 50	
Charles Leighton, clerk,	4 00	
George Leonard, clerk,	30 00	
William F. Noyes, clerk,	65 00	
Carleton H. Parsons, clerk,	33 50	
George H. Perkins, clerk,	15 00	
Herbert L. Pratt, clerk,	22 50	
Harry B. Putnam, clerk,	5 00	
Dudley Roberts, clerk,	5 00	
George W. Sanderson, clerk,	20 00	
John F. Savage, clerk,	20 00	
Charles A. Sayward, justice,	10 00	
Charles A. Stillings, master,	5 00	
Matthew Walker, justice,	10 00	
Frank V. Wright, clerk,	25 00	
		$441 32

DETAILS No. 78.

PENALTIES FOR FAILURE TO MAKE RETURNS TO THE STATE BOARD OF CHARITY.

[Revised Laws, chap. 81, sect. 42.]

Received from sundry cities and towns,	$270 00

DETAILS No. 79.

DIVIDENDS FROM INSOLVENT CORPORATIONS.

Received from —		
Receiver of Order of Golden Lion,	$2,746 40	
Receiver of Millis Savings Bank,	14 49	
		$2,760 89

DETAILS No. 80.

IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, chap. 426.]

Received from —		
Bedford,	$117 01	
Billerica,	82 84	
Carlisle,	81 28	
Concord,	388 56	
Lincoln,	28 48	
Sudbury,	347 92	
Wayland,	516 44	
		$1,562 53

DETAILS No. 81.

PARIS EXPOSITION, 1900.

Received from Walter S. Allen, clerk —		
Interest from Kidder, Peabody & Co.,	$25 43	
Rebate on exhibit of District Police,	7 41	
Sale of old material,	113 40	
Unexpended balance,	1,709 60	
		$1,855 84

DETAILS No. 82.

CATTLE COMMISSIONERS' EXPENSES.

Received from Austin Peters, chairman, account sale of hides, slaughtered cattle, etc.,	$563 50

DETAILS No. 83.

BUREAU OF LABOR, CLERKS AND EXPENSES.

[Special Summer Census.]

Received from —		
Hull,	$194 52	
Nahant,	37 39	
Salisbury,	58 18	
Horace G. Wadlin, chief, sales of waste material,	37 82	
		$327 91

DETAILS No. 84.

BOARD OF REGISTRATION IN DENTISTRY.

[Acts 1902, chap. 505.]

Received from —		
Board of Registration in Dentistry fund, transfer,	$370 40	
G. E. Mitchell, secretary, fees,	385 00	
		$755 40

DETAILS No. 85.

BOARD OF REGISTRATION IN MEDICINE.

[Acts 1902, chap. 505.]

Received from —		
Board of Registration in Medicine fund, transfer,	$4,546 89	
Edwin B. Harvey, secretary, fees,	5,340 00	
		$9,886 89

DETAILS No. 86.

BOARD OF REGISTRATION IN PHARMACY.

[Acts 1902, chap. 505.]

Received from —		
Board of Registration in Pharmacy fund, transfer,	$26 57	
Amos K. Tilden, secretary, fees,	198 00	
C. F. Nixon, secretary, fees,	87 00	
		$311 57

DETAILS No. 87.

SUPPORT OF PAUPERS BY CITIES AND TOWNS.

Received from Rowley, amount paid on warrant 457, 1900,	$31 00

DETAILS No. 88.

SUPPORT AND TRANSPORTATION OF PAUPER INFANTS.

Received from John D. Wells, clerk of State Board of Charity,	$54 86

DETAILS No. 89.

INDIGENT AND NEGLECTED CHILDREN.

Received from Sarah Hinds, ...	$0 42

DETAILS No. 90.

HIGH-LEVEL SEWER.

Received from metropolitan sewerage loan sinking fund, transfer, ...	$10,677 96

DETAILS No. 91.

NEW FURNITURE AND FIXTURES.

Received from Charles G. Davis, Sergeant-at-Arms, . . .	$140 00

DETAILS No. 92.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

Received from H. N. Williams, treasurer, unexpended balance,	$0 04

DETAILS No. 93.

CARE AND CUSTODY OF TRUST DEPOSITS.

[Revised Laws, chap. 6, sect. 6.]

Received from sundry companies, ...	$2,659 56

DETAILS No. 94.

CONSOLIDATION OF STATUTES.

Received from Charles N. Harris, commissioner, proceeds sales of type, ...	$1,468 97

DETAILS No. 95.

BOSTON, CAPE COD & NEW YORK CANAL COMPANY.

Received from Boston, Cape Cod & New York Canal Company,	$1,700 00

DETAILS No. 96.

STATE COLONY FOR THE INSANE.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from —		
Prisons and hospitals loan fund, transfer, . .	$23,987 80	
Joseph B. Howland, superintendent, . . .	131 33	
		$24,119 13

DETAILS No. 97.

EXPENSES DANVERS INSANE HOSPITAL.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Danvers Insane Hospital fund, transfer, . .	$133,211 16

DETAILS No. 98.

EXPENSES MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Massachusetts Hospital for Dipsomaniacs and Inebriates fund, transfer, ...	$3,929 73

DETAILS No. 99.

EXPENSES MASSACHUSETTS HOSPITAL FOR EPILEPTICS.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Massachusetts Hospital for Epileptics fund, transfer, ...	$33,562 43

DETAILS No. 100.

EXPENSES MASSACHUSETTS SCHOOL FOR FEEBLE-MINDED.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Massachusetts School for Feeble-minded fund, transfer, ...	$52,280 19

DETAILS No. 101.

EXPENSES MASSACHUSETTS STATE SANATORIUM.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Massachusetts State Sanatorium fund, transfer, .	$15,302 05

DETAILS No. 102.

EXPENSES MEDFIELD INSANE ASYLUM.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Medfield Insane Asylum fund, transfer, . .	$112,700 41

DETAILS No. 103.

EXPENSES NORTHAMPTON INSANE HOSPITAL.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Northampton Insane Hospital fund, transfer, .	$81,797 31

DETAILS No. 104.

EXPENSES TAUNTON INSANE HOSPITAL.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Taunton Insane Hospital fund, transfer, . .	$114,135 52

STATEMENT III. Revenue Receipts. DETAILS 105 TO 108.

DETAILS No. 105.

EXPENSES WESTBOROUGH INSANE HOSPITAL.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Westborough Insane Hospital fund, transfer, .	$94,259 31

DETAILS No. 106.

EXPENSES WORCESTER INSANE ASYLUM.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Worcester Insane Asylum fund, transfer, . .	$53,704 39

DETAILS No. 107.

EXPENSES WORCESTER INSANE HOSPITAL.

[Revised Laws, chap. 87, sects. 127 and 128.]

Received from Worcester Insane Hospital fund, transfer, . .	$142,925 44

DETAILS No. 108.

NORTH METROPOLITAN SYSTEM SEWAGE DISPOSAL, MAINTENANCE.

[Acts 1889, chap. 439.]

Received from the following-named cities and towns: —

Arlington, ...	$2,130 04	Somerville, ...	$15,241 16
Belmont, ...	971 96	Stoneham, ...	1,530 32
Boston, ...	21,362 44	Wakefield, ...	1,840 52
Cambridge, ...	22,706 64	Winchester, ...	1,788 82
Chelsea, ...	8,416 76	Winthrop, ...	1,499 30
Everett, ...	6,017 88	Woburn, ...	3,525 94
Lexington, ...	330 88	A. F. Bridgman, auditor,	
Malden, ...	8,323 70	sales, ...	1,085 68
Medford, ...	4,508 24		
Melrose, ...	3,205 40	Total, ...	$104,485 68

DETAILS No. 109.

SOUTH METROPOLITAN SYSTEM SEWAGE DISPOSAL, MAINTENANCE.

Received from the following-named cities and towns: —

Boston,	$40,557 38	Waltham,	$9,497 73
Brookline,	7,362 15	Watertown,	3,540 57
Dedham,	2,828 71	A. F. Bridgman, auditor, sales,	22 60
Hyde Park,	5,385 80		
Milton,	2,510 25		
Newton,	12,560 61	Total,	$93,688 60
Quincy,	9,422 80		

DETAILS No. 110.

METROPOLITAN PARKS SYSTEM, MAINTENANCE.

Received from the following-named cities and towns: —

Arlington,	$1,064 04	Needham,	$305 71
Belmont,	570 40	Newton,	6,820 96
Boston,	66,171 50	Quincy,	1,737 66
Braintree,	451 29	Revere,	1,821 04
Brookline,	7,978 96	Saugus,	309 68
Cambridge,	7,277 54	Somerville,	4,594 95
Canton,	551 87	Stoneham,	457 91
Chelsea,	1,926 91	Swampscott,	555 84
Dedham,	1,030 95	Wakefield,	513 49
Dover,	131 02	Waltham,	1,765 45
Everett,	1,601 35	Watertown,	1,217 55
Hingham,	432 76	Wellesley,	747 74
Hull,	553 19	Weston,	639 22
Hyde Park,	1,007 13	Westwood,	129 70
Lynn,	3,783 69	Weymouth,	649 80
Malden,	3,283 43	Winchester,	1,348 58
Medford,	3,233 14	Winthrop,	635 25
Melrose,	1,089 18	Woburn,	963 46
Milton,	4,027 20		
Nahant,	963 46	Total,	$132,343 00

DETAILS No. 111.

METROPOLITAN PARKS SYSTEM, BOULEVARD, MAINTENANCE.

Received from the following-named cities and towns: —

Arlington,	$322 86	Cambridge,	$2,208 21
Belmont,	173 07	Canton,	167 45
Boston,	20,078 25	Chelsea,	584 68
Braintree,	136 93	Dedham,	312 82
Brookline,	2,421 04	Dover,	39 75

STATEMENT III. Revenue Receipts. DETAILS 112 AND 113.

METROPOLITAN PARKS SYSTEM, BOULEVARD, MAINTENANCE —*Concluded.*

Everett,	$485 89	Somerville,	$1,394 24
Hingham,	131 31	Stoneham,	138 94
Hull,	167 85	Swampscott,	168 66
Hyde Park,	305 59	Wakefield,	155 81
Lynn,	1,148 08	Waltham,	535 69
Malden,	996 28	Watertown,	369 44
Medford,	981 02	Wellesley,	226 88
Melrose,	330 49	Weston,	193 96
Milton,	1,221 96	Westwood,	39 35
Nahant,	292 34	Weymouth,	197 17
Needham,	92 76	Winchester,	409 19
Newton,	2,069 67	Winthrop,	192 75
Quincy,	527 26	Woburn,	292 34
Revere,	552 55		
Saugus,	93 97	Total,	$40,156 50

DETAILS No. 112.

METROPOLITAN PARKS SYSTEM, NANTASKET, MAINTENANCE.

Received from the following-named cities and towns: —

Arlington,	$118 11	Needham,	$33 88
Belmont,	63 36	Newton,	757 71
Boston,	7,500 00	Quincy,	193 08
Braintree,	50 20	Revere,	202 27
Brookline,	886 19	Saugus,	34 40
Cambridge,	808 35	Somerville,	510 46
Canton,	61 30	Stoneham,	50 79
Chelsea,	214 03	Swampscott,	61 81
Cohasset,	150 00	Wakefield,	57 04
Dedham,	114 59	Waltham,	196 10
Dover,	14 63	Watertown,	135 24
Everett,	177 87	Wellesley,	83 13
Hingham,	48 07	Weston,	70 93
Hull,	61 52	Westwood,	14 33
Hyde Park,	111 87	Weymouth,	72 10
Lynn,	420 27	Winchester,	149 87
Malden,	364 63	Winthrop,	70 48
Medford,	359 05	Woburn,	107 02
Melrose,	120 98		
Milton,	447 32	Total,	$15,000 00
Nahant,	107 02		

DETAILS No. 113.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, chap. 423.]

Received from the United States,	$25,000 00

DETAILS No. 114.

MASSACHUSETTS SOLDIERS' HOME.

[Revised Laws, chap. 6, sect. 7.]

Received from the United States through J. M. Birmingham, treasurer, ...	$25,289 54

DETAILS No. 115.

TEMPORARY LOANS.

[Resolves 1895, chap. 10.]

Received from —		
Commonwealth flats improvement fund, . . .	$500,000 00	
F. S. Moseley & Co., ...	100,000 00	
National Bank of Redemption, ...	250,000 00	
National Shawmut Bank, ...	2,500,000 00	
Second National Bank, ...	250,000 00	
Metropolitan sewerage loan fund, ...	1,104,357 99	
		$4,704,357 99

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

STATEMENT No. IV.

PAYMENTS FROM THE ORDINARY REVENUE FOR EXPENSES OF 1902 AND PREVIOUS YEARS.

[In this statement will be found the total revenue payments out of the treasury during the year 1902, it being a transcript from the Auditor's ledger.]

Legislative Department.		
Senate compensation,	$30,750 00	
Senate mileage,	2,880 00	
House compensation,	180,000 00	
House mileage,	18,042 00	
Clerks, Senate and House,	6,000 00	
Assistant clerks, Senate and House,	6,300 50	
Chaplains, Senate and House,	600 00	
Sergeant-at-Arms,	3,500 00	
Sergeant-at-Arms' clerk,	2,200 00	
Sergeant-at-Arms' stenographer,	900 00	
Sergeant-at-Arms' contingent,	365 45	
Doorkeepers, messengers and pages,	29,534 00	
Printing and binding for Senate,	8,982 24	
Printing and binding for House,	16,946 12	
Stationery for Senate,	580 95	
Stationery for House,	469 99	
Stationery and printing ordered by Sergeant-at-Arms,	377 38	
Legislative contingent,	4,646 60	
Expenses of legislative committees,	27,901 57	
Legislative bulletin,	3,492 07	
Extra session of 1901 expenses,	228 00	
		$344,696 87
Executive Department.		
Governor's salary,	$8,000 00	
Lieutenant-Governor and Council, pay and travelling expenses,	9,060 24	
Governor's private secretary, salary,	2,500 00	
Executive secretary, salary,	2,000 00	
Executive stenographer, salary,	1,500 00	
Executive contingent,	1,992 46	
Executive postage, printing and stationery,	601 93	
Messengers,	1,349 99	
Council postage, printing, etc.,	351 41	
Council contingent,	1,930 59	
Extraordinary expenses,	12,939 56	
		42,226 18
Secretary's Department.		
Secretary's salary,	$3,500 00	
First and second clerks,	4,700 00	
Chief of archives division,	2,000 00	
Cashier,	1,200 00	
Extra clerks and messenger,	24,548 77	
Incidentals,	2,925 18	
		38,873 95
Amount carried forward,	. . .	$425,797 00

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward,		$425,797 00
Records, files and documents in the Secretary's department,		3,592 20
Exchange and distribution of public documents,		2,529 18
Standard record ink,		178 93
Treasurer's Department.		
Treasurer's salary,	$5,000 00	
First, second and third clerks,	6,300 00	
Cashier,	2,200 00	
Fund clerk,	1,500 00	
Receiving and paying tellers,	3,600 00	
Assistant book-keeper,	1,200 00	
Assistant paying-teller,	1,000 00	
Warrant clerk,	1,200 00	
Files clerk,	900 00	
Stenographer,	900 00	
Extra clerks and messenger,	3,144 25	
Incidentals,	3,092 31	
		30,036 56
Deputy Sealer of Weights, Measures and Balances,		2,039 94
Legacy tax clerk,		1,900 00
Auditor's Department.		
Auditor's salary,	$3,500 00	
First and second clerks,	4,700 00	
Extra clerks and messenger,	9,127 31	
Incidentals,	1,246 05	
State printing expert,	1,500 00	
		20,073 36
Attorney-General's Department.		
Attorney-General's salary,	$5,000 00	
Expenses,	32,907 54	
		37,907 54
State House Expenses.		
State House, care of building and grounds,	$20,554 03	
Engineer's department,	10,160 00	
Watchmen and assistant watchmen,	11,100 00	
Firemen, assistant firemen, etc.,	10,678 45	
Special messenger, porters, etc.,	5,296 24	
Matron, State House,	793 54	
Sergeant-at-Arms' messengers,	3,800 00	
Fuel and lights,	33,080 18	
Elevator expenses,	6,800 00	
Telephones,	5,589 09	
New furniture and fixtures,	2,693 45	
		110,544 98
State Printing.		
Printing public documents,	$66,455 86	
General Laws,	3,072 80	
Blue Book,	6,484 85	
Term reports,	1,834 65	
Assessors' books and blanks,	779 04	
Printing and distributing ballots for elections,	8,088 26	
Manual of General Court,	3,684 16	
Publishing laws,	500 00	
Registration books and blanks, indexing returns and editing registration report,	3,014 58	
Purchase of paper for the Commonwealth,	30,192 34	
Amounts carried forward,	$124,106 54	$634,599 69

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward,	$124,106 54	$634,599 69
Preparation of tables and indexes relating to the Statutes,	500 00	
Blank forms for town officers,	3,513 58	
Preservation of town records,	3,065 00	
State printing contract expenses,	52 13	
Guide Book of the State House,	2 25	
Massachusetts Revolutionary Records,	3,026 99	
Atlas maps of Massachusetts,	2,985 48	
Index to Revised Laws,	6,997 00	
Printing Revised Laws,	34,695 13	
Report of capital trials,	1,582 86	
		180,526 96
Supreme Judicial Court.		
Judges' salaries and expenses,	$60,000 00	
Clerk,	3,000 00	
Reporter of decisions,	6,136 69	
Expenses,	748 21	
Officers and messenger, supreme judicial court,	2,400 00	
Clerk, supreme judicial court, Suffolk County,	1,500 00	
Supreme judicial court, clerks,	1,826 72	
Retired justices, supreme judicial court,	5,250 00	
		80,861 62
Superior Court.		
Judges' salaries and expenses,	$136,521 40	
Retired justices, superior court,	144 15	
Assistant clerk, superior court, Suffolk County,	208 33	
		136,873 88
Bar examiners' expenses,	. . .	1,681 13
Probate and Insolvency Courts.		
Judges' salaries,	$47,690 56	
Registers and assistants,	45,289 18	
Clerk to register in Suffolk County,	1,200 00	
Clerks to registers of probate and insolvency courts,	23,558 09	
Expenses of courts of insolvency,	1,364 78	
		119,102 61
District attorneys,	$19,948 98	
Assistant district attorneys,	13,599 99	
Attorneys' clerk for Suffolk district,	1,800 00	
		35,348 97
Court of Land Registration,	. . .	26,459 83
Tax Commissioner's Department.		
Tax Commissioner's salary,	$3,500 00	
Deputy,	2,500 00	
First and second clerks,	3,500 00	
Extra clerks,	16,225 95	
Contingent,	3,724 76	
Expenses State valuation,	2,891 00	
Travel,	364 65	
		32,706 36
Commissioners of Savings Banks.		
Salaries,	$9,500 00	
Clerks,	4,780 00	
Expenses,	2,606 38	
		16,886 38
Amount carried forward,	. . .	$1,265,047 43

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward,		$1,265,047 43
Insurance Commissioner.		
Salary,	$3,500 00	
Deputy,	2,500 00	
Actuary,	2,000 00	
Examiner,	2,000 00	
Clerks,	4,700 00	
Extra clerks,	24,807 86	
Expenses,	3,681 13	
		43,188 99
Harbor and Land Commissioners.		
Salaries,	$8,700 00	
Engineers, etc.,	27,000 66	
Travel,	460 50	
Expenses,	1,399 97	
		37,561 13
Railroad Commissioners.		
Salaries,	$13,000 00	
Clerks,	3,700 00	
Accountant,	2,500 00	
Experts,	4,559 15	
Inspectors,	7,848 78	
Expenses,	13,851 44	
		45,459 37
Civil Service Commission.		
Compensation and expenses,	$1,930 00	
Chief examiner,	3,000 00	
Secretary,	2,000 00	
Registrar of labor,	2,000 00	
Expenses,	16,927 83	
		25,857 83
Gas and Electric Light Commissioners.		
Salaries,	$11,000 00	
Clerks,	4,093 00	
Expenses,	1,748 80	
Inspectors' department,	5,674 01	
Inspection of electric meters,	230 89	
		22,746 70
Controller of County Accounts.		
Salary,	$2,500 00	
Deputies,	4,500 00	
Expenses,	962 48	
		7,962 48
Bureau of Statistics of Labor.		
Chief,	$3,000 00	
First and second clerks,	3,650 00	
Special agents,	2,400 00	
Clerks and expenses,	14,368 54	
Statistics of manufactures,	6,345 87	
		29,764 41
Commissioner of Public Records,		4,395 88
State Board of Conciliation and Arbitration.		
Salaries,	$6,000 00	
Clerk,	1,200 00	
Expenses,	6,339 57	
		13,539 57
Commissioners on Nautical Training School,		59,136 61
Commissioners on Fisheries and Game,		24,360 43
Amount carried forward,		$1,579,020 83

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward,		$1,579,020 83
Cattle Commissioners,		16,708 68
Assayer and Inspector of Liquors,		289 29
Inspectors of Gas Meters,		4,792 38
Board of Registration in Dentistry,		418 00
Board of Registration in Pharmacy,		5,853 40
Board of Registration in Medicine,		2,527 86
Ballot Law Commission,		1,557 15
State Highway Commission,		30,743 73
Commission on distribution of school fund,		414 58
State Fire Marshal,		15,326 20
State Board of Health.		
Secretary,	$3,000 00	
Clerks,	11,374 99	
Expenses,	8,663 60	
Adulteration of milk, food and drugs,	11,719 42	
Purity of inland waters,	36,121 38	
Examination of sewe outlets,	2,432 74	
		73,312 13
Agricultural.		
Board of Agriculture, —		
Secretary's salary,	$3,000 00	
Clerks, etc.,	5,579 37	
Expenses,	324 55	
Incidentals,	1,079 95	
Members' travel,	1,167 97	
Agricultural societies,	18,565 68	
Massachusetts Agricultural Experiment Station,	10,000 00	
Massachusetts Agricultural College, scholarships,	10,000 00	
Massachusetts Agricultural College,	18,000 00	
Massachusetts Agricultural College, trustees' travel,	895 86	
Commercial feed stuffs,	1,200 00	
State Dairy Bureau,	9,176 10	
Compensation of Inspectors of Animals,	5,440 36	
Cattle Bureau, chief,	1,125 00	
Clerk,	750 00	
Expenses,	31,310 99	
State Nursery Inspector,	615 94	
Veterinary laboratory maintenance,	1,000 00	
Abandoned farms,	38 50	
		119,270 27
Educational Expenses.		
Agents, Board of Education,	$12,397 38	
Members' travelling expenses,	476 96	
Aid to pupils in normal schools,	4,000 00	
Board of Education, incidentals,	1,664 39	
Clerks, etc.,	2,293 80	
State Normal Art School,	26,456 58	
Perkins Institution and Massachusetts School for the Blind,	30,000 00	
Education of deaf pupils,	76,639 01	
Support of State normal schools,	174,036 75	
Aiding small towns to provide themselves with school superintendents,	80,458 33	
Aid to promote the establishment of free public libraries,	2,412 61	
Dukes County Educational Association,	50 00	
Amounts carried forward,	$410,885 81	$1,850,234 50

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward,	$410,885 81	$1,850,234 50
Tuition of children in small towns,	14,407 35	
School registers and blanks,	918 83	
Instruction for adult blind at their homes,	3,963 39	
Premium on securities for Massachusetts school fund,	34,997 93	
		465,173 31
State Library.		
Books,	$6,498 19	
Librarian,	3,000 00	
Librarian's clerks,	4,300 00	
Contingent expenses,	2,489 93	
Index of current events,	1,000 00	
		17,288 12
Charitable.		
Massachusetts School for the Feeble-minded,	$14,808 38	
Support of insane paupers,	81,753 59	
Support of paupers by cities and towns,	67,436 02	
Burial of paupers,	8,123 95	
Temporary aid of paupers,	33,630 50	
Support and transportation of pauper infants,	49,108 69	
Indigent and neglected children,	180,133 64	
Expenses of contagious diseases,	55,360 01	
Medical examiners' fees,	317 30	
Pensions,	520 00	
Annuities,	6,693 00	
Massachusetts Charitable Eye and Ear Infirmary,	25,000 00	
Education of children under charge of State Board of Charity,	21,273 81	
Reimbursement of expenses for maintenance of the insane,	11,472 45	
Hospital Cottages for Children,	4,040 37	
State Colony for the Insane,	3,422 80	
Expenses State Hospital,	190,124 43	
Expenses Danvers Insane Hospital,	176,424 55	
Expenses Massachusetts Hospital for Dipsomaniacs,	49,006 41	
Expenses Massachusetts Hospital for Epileptics,	72,251 43	
Expenses Massachusetts School for the Feeble-minded,	110,585 19	
Expenses Massachusetts State Sanatorium,	101,107 91	
Expenses Medfield Insane Asylum,	178,215 44	
Expenses Northampton Insane Hospital,	102,920 31	
Expenses Taunton Insane Hospital,	156,554 52	
Expenses Westborough Insane Hospital,	130,413 48	
Expenses Worcester Insane Asylum,	83,698 64	
Expenses Worcester Insane Hospital,	200,385 44	
		2,114,782 26
State Board of Insanity.		
Executive officer,	$5,000 00	
Clerks,	10,672 50	
Expenses,	5,239 69	
Transportation,	6,697 73	
		27,609 92
State Board of Charity.		
Expenses, State Board of Charity,	$7,329 89	
Auxiliary visitors, State Board of Charity,	1,520 13	
Investigation and report on State Sanatorium,	343 70	
Transportation of paupers,	11,347 27	
		20,540 99
Amount carried forward,	. . .	$4,495,629 10

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward,	. . .	$4,495,629 10
Division of Adult Poor.		
Superintendent's salary,	$2,729 17	
Clerks,	26,049 61	
Expenses,	9,566 74	
		38,345 52
Division of Minor Wards.		
Superintendent's salary,	$2,729 17	
Clerks,	35,527 62	
Expenses,	2,767 66	
		41,024 45
Military Department.		
Adjutant-General's salary,	$3,600 00	
First and second clerks,	3,800 00	
Additional clerk,	2,000 00	
Extra clerks and messenger,	8,621 11	
Incidentals,	2,548 31	
Quartermaster's employees,	1,570 00	
Incidentals,	5,038 59	
Supplies,	11,000 00	
Military accounts,	3,121 30	
Militia, pay and allowances,	158,335 06	
Transportation of,	19,019 66	
Rifle practice,	16,700 04	
Camp ground,	949 00	
Armory rents,	37,000 00	
Repairs to uniforms,	8,947 44	
Expenses, care, heating and repairs to armories,	28,036 28	
Janitors of armories,	6,508 00	
Expenses care of U. S. S. "Minnesota,"	118 20	
Surgeon-General's department,	3,447 43	
Instruction in riding for militia,	3,120 00	
Medals for minute-men of 1861,	93 63	
Equipment of First Regiment, Heavy Artillery,	2,342 50	
Examination of recruits,	2,681 05	
International rifle match at Sea Girt,	1,860 72	
Expenses U. S. S. "Inca,"	1,986 24	
		332,444 56
Expenses resulting from the Late Wars.		
State and military aid,	$768,730 48	
Commissioner of State Aid and Pensions,	7,011 76	
Commissioner of State Aid, —		
Salary,	1,458 34	
Clerks,	1,963 34	
Expenses,	210 56	
Agents,	3,177 69	
Postage, printing, etc., on account of State aid,	782 71	
State Pension Agent,	4,156 74	
Massachusetts Soldiers' Home,	60,289 54	
Commissioners on War Records,	9,867 94	
Bounties to Massachusetts volunteers,	475 00	
		858,124 10
Reformatory.		
District Police,	$110,308 06	
Massachusetts Reformatory, industries,	42,957 95	
Reformatory Prison for Women, industries,	28,483 46	
State Prison, industries,	54,243 54	
State Farm, industries,	10,674 11	
Expenses State Prison,	151,561 55	
Amounts carried forward,	$398,228 67	$5,765,567 73

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward,	$398,228 67	$5,765,567 73
Expenses Massachusetts Reformatory,	223,069 60	
Expenses Reformatory Prison for Women,	59,761 29	
Expenses State Farm,	174,905 32	
Expenses State Industrial School,	42,854 90	
Expenses Lyman School for Boys,	76,226 93	
Support of Sarah Jane Robinson,	800 00	
Trustees Lyman and Industrial Schools,	1,104 15	
Trustees Lyman and Industrial Schools, agents,	7,116 66	
Prison Commissioners, —		
Chairman,	4,000 00	
Secretary,	2,500 00	
Clerks,	4,630 69	
Travel,	2,430 46	
Contingent,	1,540 97	
Agents,	5,200 00	
Aiding convicts discharged from State Prison,	2,250 00	
Agent for aiding discharged female prisoners,	3,379 97	
Aiding prisoners discharged from Massachusetts Reformatory,	3,611 11	
Removal of prisoners to and from State and county prisons,	639 04	
Probation officers, compensation and expenses,	169 24	
Education of children from Lyman School,	336 80	
		1,014,755 80
Public Buildings.		
State Hospital,	$26,240 20	
State Prison,	5,015 71	
Massachusetts Reformatory,	11,374 09	
Reformatory Prison for Women,	9,120 29	
State Farm,	14,964 77	
Lyman School for Boys,	20,357 13	
State Industrial School,	16,351 30	
North Adams Normal School,	13,719 65	
Fitchburg Normal School,	12,210 34	
Bridgewater Normal School,	3,500 00	
Framingham Normal School,	25,839 75	
Worcester Normal School,	6,096 09	
Westfield Normal School,	31,076 07	
Danvers Insane Hospital,	1,698 58	
Medfield Insane Asylum,	2,934 06	
Northampton Insane Hospital,	1,030 89	
Taunton Insane Hospital,	12,166 93	
Westborough Insane Hospital,	613 36	
Massachusetts Hospital for Dipsomaniacs and Inebriates,	200 00	
Massachusetts Agricultural College,	60,828 27	
Massachusetts State Sanatorium,	2,499 97	
Lowell Textile School,	21,750 00	
Massachusetts School for the Feeble-minded,	20,939 42	
Hospital Cottages for Children,	16,113 67	
State camp ground,	1,499 08	
		338,139 68
Miscellaneous.		
Massachusetts school fund,	$100,000 00	
Prison and hospital loan sinking fund	5,831 30	
State highway loan sinking fund,	105,640 82	
State House loans sinking fund,	90,307 36	
Boston Elevated Railway Company's tax,	102,853 06	
Street railway tax,	900,807 65	
Amounts carried forward,	$1,305,440 19	$7,118,463 21

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward,	$1,305,440 19	$7,118,463 21
Temporary loans,	4,704,357 99	
Annual insurance tax,	6,000 00	
Corporation tax,	3,374,533 56	
Collateral legacy tax,	688 86	
National bank tax,	545,073 73	
Foreign ships,	7,160 00	
Construction of roads in Mashpee,	300 00	
Construction of roads in Truro,	500 00	
Gratuities,	11,387 37	
Unclaimed dividends of insolvent corporations,	2,317 23	
Massachusetts State Firemen's Association,	12,000 00	
Ballot-boxes for cities and towns,	1,057 18	
Escheated estates,	1,341 69	
Annuities M. Johonnot,	105 41	
Income State Board of Charity,	426 43	
Endowment of colleges for the benefit of agriculture and mechanic arts,	25,000 00	
Massachusetts Institute of Technology,	29,000 00	
Worcester Polytechnic Institute,	6,000 00	
Penalties for illegal sale of dairy products,	300 00	
Disposal of sewage, Massachusetts School for the Feeble-minded,	820 89	
Board of Publication,	26 57	
Publication of the Province Laws,	10,364 91	
Expenses steamer "Lexington,"	9,476 87	
Expenses in connection with Province Lands,	2,312 26	
Baring Brothers & Co., Limited,	75 13	
Collateral legacy tax refunded,	100 00	
Apparatus for examination of engineers,	429 26	
Boston, Cape Cod & New York Canal Company, interest,	10,587 38	
Staircase to reporters' gallery,	91 16	
Channel from Vineyard Sound to Osterville Bay,	10 63	
Channel at Bass River between Dennis and Yarmouth,	22,000 00	
Survey of ship canal from Taunton River to Boston,	1,872 73	
Survey of harbors,	4,878 15	
Improvement of Apponagansett harbor,	13,130 60	
Breakwater at Hull,	8,352 85	
Removal of wrecks from tide-waters,	72 50	
Sea wall, town of Scituate,	6,345 35	
Town of Middlefield, repairing roads,	525 42	
Town of Chester, repairing roads,	1,366 50	
Little's bridge in Marshfield,	1,330 59	
Town of Marshfield, repairing roads,	422 00	
Protection of Hadley from Connecticut River,	4,801 05	
Dredging South Boston shore,	2,122 44	
Boundary lines of the Commonwealth,	85 46	
Survey of Mount Tom,	1,645 59	
Greylock State Reservation,	11,180 57	
Wachusett Mountain State Reservation,	8,946 54	
Committee on corporation laws,	1,222 07	
Committee on Charles River dam,	19,652 23	
Committee on printing Revised Laws,	600 00	
Committee on compensation to towns, Wachusett Reservoir,	2,256 18	
New Bedford Textile School,	26,000 00	
Lowell Textile School,	20,000 00	
Amounts carried forward,	$10,226,093 52	$7,118,463 21

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Concluded.*

Amounts brought forward, ...	$10,226,093 52	$7,118,463 21
New England Industrial School for Deaf Mutes,	4,500 00	
Metropolitan parks system, maintenance, . .	129,400 78	
Metropolitan parks system, boulevard, maintenance, ...	77,652 61	
Metropolitan parks system, Nantasket, maintenance, ...	16,061 38	
North metropolitan system of sewerage, maintenance, ...	110,360 56	
South metropolitan system of sewerage, maintenance, ...	99,015 61	
Monument on Dorchester Heights, . . .	11,976 10	
Monuments at Vicksburg, Miss., ...	2,390 00	
Monument at Andersonville, Ga., ...	7,198 40	
Statue of Gen. Joseph Hooker, ...	12,000 00	
Statue of Gen. Nathaniel P. Banks, . . .	2,300 00	
Portraits of State Auditors, ...	300 00	
Portraits of Governors, ...	500 00	
Portraits of State Treasurers, ...	676 75	
Pan-American Exposition, Buffalo, . . .	1,421 17	
		10,701,846 88
Interest.		
Abolition grade crossings loan, ...	$275,917 17	
Armory loan, ...	51,535 00	
Fitchburg Railroad securities loan, . . .	173,355 00	
Harbor improvement loan, ...	17,500 00	
Interest paid to sundry funds, ...	82,879 30	
Massachusetts Hospital for Consumptives loan, .	9,655 00	
Massachusetts Hospital for Epileptics loan, .	9,986 00	
Massachusetts war loan, ...	37,050 00	
Medfield Insane Asylum loan, ...	39,345 25	
Metropolitan parks loan, ...	255,167 50	
Metropolitan parks loan, series two, . . .	109,625 00	
Metropolitan sewerage loan, ...	293,787 36	
Metropolitan sewerage loan, Neponset valley, .	28,540 00	
Metropolitan water loan, ...	1,087,544 50	
Prisons and hospitals loan, ...	21,512 00	
State House loan, ...	10,170 00	
State House construction loan, ...	114,020 00	
State highway loan, ...	121,537 50	
Temporary loan, ...	81,758 71	
		2,820,885 29
		$20,641,195 38

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1901-02.

STATEMENT No. V.

EXPENSES AND PAYMENTS, 1901 AND 1902.

Summary Statement of Expenses paid and unpaid, accruing in or belonging to the Years 1901 and 1902.

	1901.	1902.
Revenue.		
Corporate taxes and other sources,	$13,292,851 67	$18,697,159 87
State tax,	1,750,000 00	1,500,000 00
Totals,	$15,042,851 67	$20,197,159 87
Ordinary Expenses.		
Legislative,	$380,100 81	$349,277 59
Executive department,	30,256 47	42,385 57
Secretary's department,	43,759 48	48,970 94
Treasurer's department,	36,368 28	35,539 85
Auditor's department,	19,635 25	20,189 00
Attorney-General's department,	34,901 01	37,718 56
State House expenses,	103,607 56	117,640 52
State printing,	131,264 77	181,311 74
Judiciary,	388,388 91	399,907 60
Sundry commissions,	430,288 92	442,967 09
State Board of Health,	71,973 68	71,969 32
Agriculture,	130,500 15	125,349 40
State library,	19,386 03	19,420 57
Educational,	410,802 38	492,816 43
Charitable,	755,901 82	473,248 51
Charitable institutions,	281,818 32	706,728 07
State Board of Charity,	86,907 44	88,418 87
State Board of Insanity,	32,349 85	31,421 77
Military,	334,115 13	328,456 28
Reformatory and correctional,	856,251 91	886,013 57
State and military aid,	841,996 01	857,901 87
Annual insurance tax,	4,000 00	6,000 00
Massachusetts school fund, revenue,	100,000 00	100,000 00
Construction of roads in Mashpee and Truro,	800 00	800 00
Sinking funds, revenue,	–	201,779 48
Massachusetts State Firemen's Association,	10,000 00	12,000 00
Ballot-boxes for cities and towns,	968 84	988 34
Compensation of inspectors of animals,	6,424 68	5,440 36
Disposal of sewage at Massachusetts School for Feeble-minded,	820 89	820 89
Publication of Province Laws,	6,405 36	14,261 33
Bar examiners' expenses,	1,839 90	1,169 86
Textile schools,	106,000 00	46,000 00
Interest,	795,429 01	793,264 13
Public buildings,	269,274 53	361,188 06
Total ordinary expenses,	$6,722,537 39	$7,301,365 57
Exceptional Expenses.		
Extra session,	$37,534 90	–
Surveys, etc., Harbor and Land Commissioners,	20,956 86	$66,209 11
Liquor licenses,	625 50	–
Escheated estates,	7 00	1,341 69
Amounts carried forward,	$59,124 26	$67,550 80

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1901-02.

EXPENSES AND PAYMENTS — *Continued.*

	1901.	1902.
Amounts brought forward,	$59,124 26	$67,550 80
Annuities, Martha Johonnot,	200 00	105 41
Gratuities,	4,240 00	11,387 37
Dividends of insolvent corporations,	142 52	2,313 23
Portraits of Governors,	500 00	500 00
Portraits of State Treasurers,	500 00	176 75
Portraits of State Auditors,	-	300 00
Pan-American Exposition,	11,398 57	422 76
Paris Exposition,	2,433 67	-
Consolidation of Statutes,	23,028 21	-
Town of Marshfield roads,	8,035 80	-
Town of Middlefield roads,	12,000 00	-
Town of Chester roads,	4,633 50	1,366 50
Electoral College,	300 55	-
Wachusett Mountain State Reservation,	17,967 54	6,746 54
Greylock State Reservation,	-	12,788 13
Fees from courts of probate and insolvency,	25 00	-
Staircase, reporters' gallery,	908 83	91 16
Contract forfeitures,	250 00	-
Battle-flags in war with Spain,	3,000 00	-
Cape Cod Ship Canal,	1,700 00	-
Monument at Vicksburg, Miss.,	-	2,390 00
Monument at Andersonville, Ga.,	7,291 78	691 14
Monument on Dorchester Heights,	-	11,981 10
Statue of Gen. Nathaniel P. Banks,	300 00	2,000 00
Statue of Gen. Joseph Hooker,	-	12,000 00
Penalties for illegal sale of dairy products,	-	300 00
Committee on Wachusett Reservoir,	-	2,256 18
State printing contract,	-	52 13
Little's bridge in Marshfield,	-	1,405 59
Medals for minute-men of 1861,	-	93 63
Boston, Cape Cod & New York Canal, interest,	-	10,587 38
Committee on corporation laws,	-	1,355 31
Board of Publication,	-	26 57
Total exceptional expenses,	$157,980 23	$148,887 68
Payments.		
Corporation tax, (Refunded,)	$3,127,196 73	$3,374,533 56
National bank tax, (Refunded,)	536,811 32	545,073 73
Boston Elevated Railway Company's tax, (Refunded,)	94,438 69	102,853 06
Street railway tax, (Refunded,)	939,060 07	900,807 65
Foreign ships, (Refunded,)	2,248 36	7,160 00
Temporary loans,	3,300,000 00	4,704,357 99
North metropolitan sewerage, maintenance,	91,695 16	109,156 76
South metropolitan sewerage, maintenance,	72,092 74	99,487 18
Interest,	1,604,867 31	2,027,621 16
Endowment of colleges,	25,000 00	25,000 00
Metropolitan parks, maintenance,	110,364 10	131,969 39
Metropolitan parks, boulevard, maintenance,	56,920 18	80,151 78
Metropolitan parks, Nantasket, maintenance,	14,982 11	14,963 07
Committee on Charles River dam,	-	19,652 23
Totals,	$9,975,676 77	$12,142,787 56
Charitable institutions, paid from income,	-	989,876 79
		$13,132,664 35

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1901-02.

EXPENSES AND PAYMENTS — *Concluded.*

	1901.	1902.
Recapitulation.		
Ordinary expenses,	$6,722,537 39	$7,301,365 57
Exceptional expenses,	157,980 23	148,887 68
Payments,	9,975,676 77	13,132,664 35
Totals,	$16,856,194 39	$20,582,917 60

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

STATEMENT No. VI.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1901 AND 1902, WITH APPROPRIATIONS FOR 1902.

[The *ordinary* and *exceptional* expenses in this statement are separately shown in Statement No. V.]

[For details of Expenses for 1902 see Statement No. VII.]

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Legislative Department.			
116	Senate compensation,	$30,750 00	$30,750 00	$30,750 00
116	Senate travel,	2,990 00	2,880 00	3,200 00
117	House compensation,	180,750 00	180,000 00	180,750 00
117	House travel,	18,119 00	18,042 00	20,000 00
118	Clerks, Senate and House,	6,000 00	6,000 00	6,000 00
118	Assistant clerks, Senate and House,	6,253 50	6,297 00	7,000 00
119	Chaplains, Senate and House,	600 00	600 00	600 00
120	Sergeant-at-Arms' salary,	3,500 00	3,500 00	3,500 00
120	Sergeant-at-Arms' first clerk,	2,164 52	2,200 00	2,200 00
120	Sergeant-at-Arms' stenographer,	899 99	900 00	900 00
120	Sergeant-at-Arms' contingent,	226 63	393 70	400 00
121	Doorkeepers, messengers and pages,	29,919 57	29,582 00	34,500 00
122	Printing and binding for Senate,	8,334 25	8,504 52	[1] 27,000 00
122	Printing and binding for House,	16,024 04	16,863 25	
123	Printing and binding Manual of the General Court,	3,915 21	3,684 16	4,000 00
124	Stationery for the Senate,	663 71	575 95	800 00
125	Stationery for the House,	959 89	970 60	1,200 00
126	Stationery and printing ordered by Sergeant-at-Arms,	966 32	961 89	1,000 00
127	Legislative contingent,	4,682 98	5,144 10	6,000 00
128	Expenses of legislative committees,	59,246 37	27,936 35	28,000 00
	Witness fees before committees,	-	-	200 00
129	Legislative Bulletin,	3,134 83	3,492 07	3,500 00
		$380,100 81	$349,277 59	$361,500 00
	Extra Session.			
	Senate compensation,	$4,000 00	-	-
	Senate travel,	586 00	-	-
	House compensation,	23,700 00	-	-
	House travel,	3,613 80	-	-
	Clerks, Senate and House,	400 00	-	-
	Assistant clerks, Senate and House,	500 00	-	-
	Sergeant-at-Arms,	200 00	-	-
	Doorkeepers, messengers and pages,	3,300 00	-	-
	Elevator expenses,	600 00	-	-
	Expenses of committees,	175 00	-	-
	Printing and binding,	360 10	-	-
	Chaplains, Senate and House,	100 00	-	-
		$37,534 90	-	-

[1] Joint appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Executive Department.			
130	Governor's salary,	$8,000 00	$8,000 00	$8,000 00
131	Lieutenant-Governor and Council, pay and travel,	9,015 79	9,060 24	9,900 00
132	Governor's private secretary,	2,500 00	2,500 00	2,500 00
133	Executive secretary,	2,000 00	2,000 00	2,000 00
134	Executive stenographer,	1,500 00	1,500 00	1,500 00
135	Messengers,	1,200 00	1,400 00	1,400 00
136	Executive contingent,	1,994 21	2,016 49	3,000 00
137	Executive postage, printing, etc.,	581 39	601 52	800 00
138	Council contingent,	1,813 96	1,943 86	2,500 00
139	Council postage, printing, etc.,	268 34	378 41	500 00
		$28,873 69	$29,400 52	$32,100 00
140	Extraordinary expenses,	$1,382 78	$12,985 05	$15,000 00
	Secretary's Department.			
141	Secretary's salary,	$3,500 00	$3,500 00	$3,500 00
141	First and second clerks,	4,700 00	4,700 00	4,700 00
141	Chief of archives division,	2,000 00	2,000 00	2,000 00
141	Secretary's cashier,	1,200 00	1,200 00	1,200 00
141	Extra clerks and messengers,	23,285 57	24,200 00	24,200 00
141	Incidentals,	3,499 07	2,793 83	3,500 00
142	Exchange and distribution of public documents,	2,177 99	2,513 24	2,900 00
143	Records, files, papers and documents in the Secretary's department,	3,396 85	3,948 87	5,000 00
144	Preservation of town records,	–	4,115 00	10,000 00
		$43,759 48	$48,970 94	$57,000 00
	Treasurer's Department.			
145	Treasurer's salary,	$5,000 00	$5,000 00	$5,000 00
145	First, second and third clerks,	6,300 00	6,300 00	6,300 00
145	Fund clerk and cashier,	3,700 00	3,700 00	3,700 00
145	Stenographer,	–	900 00	900 00
145	Receiving and paying tellers,	3,600 00	3,600 00	3,600 00
145	Assistant paying teller,	–	1,000 00	1,000 00
145	Assistant book-keeper,	1,200 00	1,200 00	1,200 00
145	Warrant clerk,	–	1,200 00	1,200 00
145	Extra clerks,	6,833 00	2,244 25	3,500 00
145	Files clerk,	–	900 00	900 00
145	Incidentals,	3,709 65	3,589 70	5,000 00
145	Messenger,	–	900 00	900 00
146	Legacy tax clerk,	1,900 00	1,900 00	1,900 00
147	Collateral legacy tax expenses,	414 37	689 46	1,000 00
148	Collateral legacy tax refunded,	1,555 79	100 00	100 00
149	Deputy Sealer of Weights, Measures and Balances,	2,155 47	2,316 44	3,450 00
		$36,368 28	$35,539 85	$39,650 00
	Auditor's Department.			
150	Auditor's salary,	$3,500 00	$3,500 00	$3,500 00
150	First and second clerks,	4,700 00	4,700 00	4,700 00
	Amounts carried forward,	$8,200 00	$8,200 00	$8,200 00

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Amounts brought forward,	$8,200 00	$8,200 00	$8,200 00
Detail	*Auditor's Department* — Con.			
150	Extra clerks, etc.,	8,615 05	9,160 01	9,400 00
150	Incidentals,	1,320 20	1,328 99	1,500 00
150	State printing expert,	1,500 00	1,500 00	1,500 00
		$19,635 25	$20,189 00	$20,600 00
	Attorney-General's Department.			
151	Attorney-General's salary,	$5,000 00	$5,000 00	$5,000 00
151	Attorney-General's expenses,	29,901 01	32,718 56	40,000 00
		$34,901 01	$37,718 56	$45,000 00
	State House Expenses.			
152	Care of building and grounds,	$16,059 71	$21,121 87	$22,000 00
153	Engineers' department,	27,398 79	27,454 30	27,500 00
154*a*	Watchmen and assistant watchmen,	11,100 00	11,100 00	11,100 00
154*b*	Messengers and porters,	9,168 65	9,096 24	9,500 00
155	Heat, light and power,	28,770 29	38,758 97	38,000 00
156	Telephones,	5,234 67	5,593 05	6,000 00
157	State House matron,	800 00	793 54	800 00
158	New furniture and fixtures,	2,444 52	3,722 55	3,000 00
	Removing offices of State officials,	2,630 93	–	–
		$103,607 56	$117,640 52	$117,900 00
	State Printing.			
159	Printing public documents,	$61,761 00	$67,577 43	$63,000 00
160	Printing General Laws,	2,972 69	3,072 80	4,000 00
161	Printing Blue Book,	6,669 40	6,399 62	7,000 00
162	Term reports,	1,223 10	1,223 10	2,000 00
163	Assessors' books and blanks,	1,378 79	779 04	1,500 00
164	Printing and distributing ballots for elections,	7,688 45	8,088 26	9,000 00
165	Publishing laws,	500 00	500 00	500 00
166	Registration books and blanks, indexing returns and editing Registration report,	2,757 54	3,727 88	3,000 00
167	Purchase of paper for the Commonwealth,	30,934 09	31,081 37	32,000 00
168	Preparation of tables and indexes relating to the statutes of the present and previous years,	500 00	500 00	500 00
169	Massachusetts Revolutionary Records,	2,949 69	6,027 44	–
170	Publication of special laws,	–	4,656 81	5,000 00
171	Printing Revised Laws and index,	–	41,692 13	8,300 00
172	Blank forms for town officers, etc.,	3,103 03	3,800 75	3,500 00
173	Guide Book to State House,	386 52	2 25	–
	Printing decennial census,	3,829 36	–	–
	Counting apparatus at elections,	500 00	–	500 00
	Sale of Bradford's History,	720 44	–	–
	Amounts carried forward,	$127,874 10	$179,128 88	$139,800 00

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Amounts brought forward, .	$127,874 10	$179,128 88	$139,800 00
Detail	*State Printing* — Con.			
	Report of Commissioners on Consolidation of Statutes, . .	2,099 36	-	-
	Congressional district maps, .	291 64	-	-
	Roger Wolcott memorial, . .	999 67	-	-
	History of brown-tail moth, .	-	-	1,000 00
174	Committee on printing Revised Laws, ...	-	600 00	600 00
175	Report of capital trials, . .	-	1,582 86	-
		$131,264 77	$181,311 74	$141,400 00
	Judiciary.			
176	Supreme court judges' salaries and expenses, ...	$60,000 00	$59,646 51	[1] $3,500 00
176	Clerk, ...	3,000 00	3,000 00	3,000 00
176	Reporter of decisions, . . .	6,109 94	6,000 00	6,000 00
176	Expenses, supreme judicial court,	1,047 49	862 46	2,000 00
176	Officers and messengers of supreme court, ...	2,280 50	2,400 00	2,400 00
176	Supreme judicial court clerks, .	1,901 42	1,781 10	3,000 00
176	Clerk, supreme judicial court Suffolk County, ...	1,500 00	1,500 00	1,500 00
176	Retired justices, supreme court, .	5,250 00	5,250 00	[1] -
	Superior Court.			
177	Judges' salaries and expenses, .	126,500 00	138,120 88	139,500 00
	Retired justices, superior court, .	4,612 90	-	-
177	Assistant clerk, superior court, Suffolk County, ...	-	250 00	250 00
	Probate and Insolvency Courts.			
178	Judges' salaries, ...	47,855 00	47,660 56	50,300 00
178	Registers and assistants, . .	45,809 62	45,289 18	45,900 00
178	Clerk to register of Suffolk County,	1,200 00	1,200 00	1,200 00
178	Clerks to registers of probate and insolvency, ...	22,594 25	23,851 53	25,516 67
178	Expenses of courts of insolvency,	177 25	1,364 78	3,500 00
179	District attorneys and assistants, .	33,350 00	33,648 98	34,000 00
179	Attorney's clerk for Suffolk district, ...	1,800 00	1,800 00	1,800 00
	Court of Land Registration.			
180	Judge, ...	4,500 00	4,500 00	4,500 00
180	Assistant judge, ...	4,000 00	4,000 00	4,000 00
180	Recorder, ...	4,500 00	4,500 00	4,500 00
180	Expenses and clerks, ...	10,400 54	13,281 62	14,000 00
		$388,388 91	$399,907 60	$350,366 67
	Tax Commissioner's Department.			
181	Tax Commissioner and Commissioner of Corporations, . .	$3,500 00	$3,500 00	$3,500 00
181	Deputy, ...	2,500 00	2,500 00	2,500 00
181	First and second clerks, . .	3,500 00	3,500 00	3,500 00
	Amounts carried forward, .	$9,500 00	$9,500 00	$9,500 00

[1] No appropriation for salaries. See Constitution.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Amounts brought forward, .	$9,500 00	$9,500 00	$9,500 00
	Tax Commissioner's Department — Con.			
181	Extra clerks, ...	16,848 41	16,132 92	17,000 00
181	Contingent, ...	2,921 79	3,569 66	3,900 00
181	Tax Commissioner, travel, . .	213 08	397 16	500 00
181	Expenses State valuation, . .	1,878 00	2,891 00	3,000 00
		$31,361 28	$32,490 74	$33,900 00
	Commissioners of Savings Banks.			
182	Salaries, ...	$9,500 00	$9,500 00	$9,500 00
182	Clerks, ...	4,500 00	5,001 45	6,650 00
182	Expenses, ...	2,594 01	2,385 77	2,800 00
		$16,594 01	$16,887 22	$18,950 00
	Insurance Commissioner.			
183	Salary, ...	$3,500 00	$3,500 00	$3,500 00
183	Deputy, ...	2,500 00	2,500 00	2,500 00
183	Actuary, ...	2,000 00	2,000 00	2,000 00
183	Examiner, ...	2,000 00	2,000 00	2,000 00
183	Clerks, ...	4,700 00	4,700 00	4,700 00
183	Extra clerks, ...	24,415 33	24,742 86	26,025 00
183	Expenses, ...	3,497 22	3,499 93	3,500 00
		$42,612 55	$42,942 79	$44,225 00
	Harbor and Land Commissioners.			
184	Salaries, ...	$8,700 00	$8,700 00	$8,700 00
184	Engineers' salaries and expenses,	19,931 35	26,998 88	27,000 00
184	Travel, ...	456 44	460 50	750 00
184	Expenses, ...	1,124 80	1,199 05	1,200 00
	Anchorage examination, Boston harbor, ...	231 10	–	–
185	Protection of Hadley from Connecticut River, ...	10,996 14	4,801 05	–
186	Atlas maps of Massachusetts, .	1,297 63	2,985 48	3,000 00
187	Boundary lines of Commonwealth,	172 22	182 25	–
188	Channel at Bass River, . .	–	22,000 00	12,000 00
189	Breakwater at Hull, ...	–	8,352 85	–
190	Survey of ship canal, Taunton to Boston, ...	8,259 77	1,657 98	–
191	Survey of harbors, ...	7,992 39	4,781 85	10,000 00
192	Improvement of Apponagansett harbor, ...	–	13,130 60	30,000 00
193	Sea wall, Scituate, ...	–	6,345 35	–
194	Dredging South Boston shore, .	–	5,097 33	25,000 00
195	Channel from Vineyard Sound, .	–	10 63	7,500 00
196	Survey of Mount Tom, . . .	–	1,645 59	2,000 00
197	Expenses in connection with the Province Lands in Provincetown,	3,529 12	2,335 86	10,000 00
198	Removal of wrecks from tide-waters, ...	399 00	72 50	3,000 00
		$63,089 96	$110,757 75	$140,150 00

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Railroad Commissioners.			
199	Salaries,	$13,000 00	$13,000 00	$13,000 00
199	Clerks,	3,700 00	3,700 00	3,700 00
199	Accountant,	2,500 00	2,500 00	2,500 00
199	Experts,	3,692 70	5,643 71	8,200 00
199	Expenses,	10,301 76	14,006 21	13,900 00
199	Inspectors,	6,767 48	8,058 33	7,900 00
		$39,861 94	$46,908 25	$49,200 00
	Civil Service Commission.			
200	Commissioners' services and expenses,	$1,940 00	$1,900 00	$2,000 00
200	Chief examiner, salary,	3,000 00	3,000 00	3,000 00
200	Secretary,	2,000 00	2,000 00	2,000 00
200	Registrar of labor,	2,000 00	2,000 00	2,000 00
200	Clerks and expenses,	15,499 28	16,696 61	16,700 00
		$24,439 28	$25,596 61	$25,700 00
	Gas and Electric Light Commissioners.			
201	Salaries,	$11,000 00	$11,000 00	$11,000 00
201	Clerks,	4,056 00	4,060 00	4,100 00
201	Expenses,	1,312 26	1,336 04	2,500 00
201	Electric meters inspection,	89 08	238 64	1,500 00
201	Inspector's department,	–	[1] 7,063 96	7,566 67
		$16,457 34	$23,698 64	$26,666 67
	Controller of County Accounts.			
202	Salary,	$2,500 00	$2,500 00	$2,500 00
202	Deputies,	4,500 00	4,500 00	4,500 00
202	Expenses,	1,693 10	935 28	1,200 00
		$8,693 10	$7,935 28	$8,200 00
	Bureau of Statistics of Labor.			
203	Chief,	$3,000 00	$3,000 00	$3,000 00
203	First and second clerks,	3,650 00	3,650 00	3,650 00
203	Special agents,	2,400 00	2,400 00	2,400 00
203	Extra clerks and expenses,	13,799 21	13,793 60	13,800 00
203	Statistics of manufactures,	6,498 31	6,519 88	6,500 00
203	Licenses in summer resorts,	290 09	315 19	450 00
		$29,637 61	$29,678 67	$29,800 00
204	Commissioner of Public Records,	$4,838 15	$4,894 92	$5,000 00
204	Standard record ink,	325 68	206 02	400 00
		$5,163 83	$5,100 94	$5,400 00
	State Board of Conciliation and Arbitration.			
205	Salaries,	$6,000 00	$6,000 00	$6,000 00
205	Clerk,	1,200 00	1,200 00	1,200 00
205	Expenses,	2,259 95	7,381 86	6,243 69
		$9,459 95	$14,581 86	$13,443 69

[1] From May 1.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
206	Assayer and Inspector of Liquors,	$1,200 00	[1] $189 29	$189 29
207	Inspectors of Gas Meters, . .	$9,904 33	[2] $3,214 15	$3,239 99
	Commission on Topographical Survey, ...	$3,842 79	–	–
208	Board of Registration in Medicine,	–	$3,015 24	$3,500 00
209	Board of Registration in Dentistry,	–	$1,633 39	$1,700 00
210	Board of Registration in Pharmacy, ...	$5,185 59	$6,047 97	$7,750 00
211	Commissioners on Fisheries and Game, ...	$19,517 76	$24,678 01	$24,765 00
212	Commissioners on Nautical Training School, ...	$55,085 08	$59,845 97	$60,000 00
213	Massachusetts Highway Commission, ...	$32,753 92	$31,002 87	$33,750 00
214	Cattle Commissioners, . . .	$49,771 38	[3] $8,696 77	$8,000 00
215	Ballot Law Commissioners, . .	$1,500 00	$1,557 15	$1,750 00
216	State Fire Marshal, ...	$34,885 46	[4] $12,264 04	$13,000 94
217	Commission on Distribution of Massachusetts School Fund, .	–	$452 60	$2,500 00
	Commission on Uniform Legislation, ...	–	–	$395 06
	State Board of Health.			
218	Secretary, ...	$3,000 00	$3,000 00	$3,000 00
218	Clerks, ...	9,327 43	9,698 39	20,000 00
218	Expenses, ...	12,138 92	10,301 54	
219	Inspection of milk, food and drugs, ...	11,606 62	11,498 63	11,500 00
220	Purity of inland waters, . .	33,185 29	34,970 77	34,000 00
221	Examination of sewer outlets, .	–	2,499 99	2,500 00
	Sudbury meadows, ...	2,715 42	–	–
		$71,973 68	$71,969 32	$71,000 00

[1] Abolished February 25.
[2] Abolished April 29.
[3] Abolished, Acts of 1902, chapter 116.
[4] Abolished, Acts of 1902, chapter 142.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Agricultural.			
222	Board of Agriculture, —			
222	Secretary's salary,	$3,000 00	$3,000 00	$3,000 00
222	Secretary's clerks, etc.,	5,999 49	6,225 22	6,000 00
222	Secretary's expenses,	375 45	358 96	500 00
222	Incidentals,	799 90	845 13	800 00
222	Members' travel,	1,314 97	1,550 83	1,500 00
223	Agricultural societies,	19,067 18	18,565 68	19,600 00
224	Agricultural Experiment Station,	10,000 00	10,000 00	10,000 00
225	Massachusetts Agricultural College scholarships,	10,000 00	10,000 00	10,000 00
226	Massachusetts Agricultural College,	18,000 00	18,000 00	18,000 00
227	Massachusetts Agricultural College, trustees' travel and expenses,	656 04	743 17	500 00
228	Commercial feed stuffs,	1,200 00	1,200 00	1,200 00
229	State nursery inspector,	–	683 70	1,000 00
230	State Dairy Bureau,	8,200 00	9,819 01	11,200 00
	Abandoned farms,	329 45	–	–
231	Veterinary laboratory,	1,000 00	1,000 00	1,000 00
232	Cattle Bureau,	–	43,357 70	50,000 00
	Extermination of gypsy moth,	786 29	–	–
		$80,728 77	$125,349 40	$134,300 00
	State Library.			
233	Books, etc.,	$6,499 91	$6,499 34	$6,500 00
233	Librarian,	3,000 00	3,000 00	3,000 00
233	Librarian's clerks,	4,300 00	4,300 00	4,300 00
233	Contingent,	1,800 14	2,501 93	2,500 00
		$15,600 05	$16,301 27	$16,300 00
233	Aid to promote the establishment of free public libraries,	$2,785 98	$2,119 30	$4,500 00
233	Index of current events,	$1,000 00	$1,000 00	$1,000 00
	Educational.			
234	Agents' salaries, etc.,	$12,316 53	$12,389 17	$12,750 00
235	Board of Education, clerks and messenger,	2,267 33	2,300 00	2,300 00
236	Incidental expenses, Board of Education,	1,715 17	1,501 43	2,000 00
237	Board of Education, members' travel,	508 38	475 71	1,000 00
238	Aid to pupils in normal schools,	4,000 00	4,000 00	4,000 00
239	Education of deaf pupils,	75,808 03	69,348 56	70,000 00
240	Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00	30,000 00
241	State Normal Art School,	24,741 53	26,302 91	26,306 00
242	Support of State normal schools,	108,589 57	173,936 70	173,936 70
243	Dukes County Educational Association,	50 00	50 00	50 00
	Amounts carried forward,	$259,996 54	$320,304 48	$322,342 70

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Amounts brought forward, .	$259,996 54	$320,304 48	$322,342 70
	Educational — Con.			
244	School superintendents for small towns, ...	71,166 67	78,583 33	82,500 00
245	School registers and blanks, .	910 92	918 83	1,200 00
246	Massachusetts Institute of Technology, ...	29,000 00	29,000 00	29,000 00
247	Worcester Polytechnic Institute,	6,000 00	6,000 00	6,000 00
248	New England Industrial School for Deaf Mutes, ...	2,000 00	4,500 00	4,500 00
	Summer schools for teachers, .	866 61	–	1,500 00
249	Instruction for adult blind, .	3,309 13	3,836 01	5,000 00
	Publication instruction in drawing, ...	312 04	–	–
250	Tuition of children in small towns,	12,243 43	14,675 85	16,000 00
251	Premium on securities purchased for the Massachusetts school fund, ...	24,997 04	34,997 93	35,000 00
	Manual of school laws, . .	–	–	500 00
		$410,802 38	$492,816 43	$503,542 70
	Charitable.			
	Massachusetts School for the Feeble-minded, ...	$57,818 73	–	–
	Danvers Insane Hospital, . .	40,178 29	–	–
	Medfield Insane Asylum, . .	39,109 28	–	–
	Northampton Insane Hospital, .	17,731 27	–	–
	Taunton Insane Hospital, . .	39,996 22	–	–
	Westborough Insane Hospital, .	35,963 04	–	–
	Worcester Insane Hospital, . .	52,820 42	–	–
	Worcester Insane Asylum, . .	25,597 67	–	–
	Massachusetts Hospital for Dipsomaniacs and Inebriates, . .	18,215 24	–	–
252	Reimbursement of towns for maintenance of insane persons, . .	15,848 47	$14,666 11	$16,416 55
	Massachusetts Hospital for Epileptics, ...	11,846 63	–	–
253	Hospital Cottages for Children, .	–	5,484 15	6,000 00
254	Support of paupers by cities and towns, ...	59,532 76	64,990 65	65,000 00
254	Temporary aid of paupers, . .	33,888 23	32,499 63	32,500 00
254	Burial of paupers, ...	7,312 10	7,802 90	8,500 00
254	State Board of Charity transportation, ...	10,000 00	11,556 46	12,500 00
254	Support and transportation of pauper infants, ...	45,642 52	49,517 93	53,000 00
254	Indigent and neglected children, .	168,632 71	182,674 13	180,000 00
254	Expenses of contagious diseases, .	24,999 28	49,999 04	50,000 00
255	Medical examiners' fees, . .	378 80	295 70	500 00
256	Pensions, ...	520 00	520 00	520 00
257	Annuities, ...	5,950 00	6,968 00	7,768 00
258	Massachusetts Charitable Eye and Ear Infirmary, ...	25,000 00	25,000 00	25,000 00
259	Education of children by State Board of Charity, ...	15,993 66	21,273 81	21,500 00
	State paupers, special allowance, .	2,959 00	–	–
		$755,934 32	$473,248 51	$479,204 55

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	State Board of Insanity.			
260	Executive,	$5,000 00	$5,000 00	$5,000 00
260	Clerks,	9,334 45	10,809 99	11,200 00
260	Expenses,	5,318 97	3,446 03	5,000 00
260	Transportation and examinations,	7,002 52	6,355 02	8,500 00
260	Boarded out,	5,693 91	5,810 73	10,000 00
		$32,349 85	$31,421 77	$39,700 00
	State Board of Charity.			
261	State Board of Charity expenses,	$7,293 01	$7,350 84	$7,500 00
262	Auxiliary visitors of the State Board of Charity,	1,507 80	1,517 13	1,600 00
263	Division adult poor expenses,	37,596 97	37,987 99	38,000 00
264	Division minor wards expenses,	40,509 66	40,994 00	41,000 00
265	Investigation and report on State Sanatorium,	–	568 91	2,000 00
		$86,907 44	$88,418 87	$90,100 00
	Military Department.			
266	Adjutant-General's salary,	$3,600 00	$3,600 00	$3,600 00
266	First and second clerks,	3,800 00	3,800 00	3,800 00
266	Additional clerk,	2,000 00	2,000 00	2,000 00
266	Extra clerks and messenger,	8,334 80	8,637 77	} 10,300 00
266	Quartermaster's employees,	1,590 00	1,575 00	
266	Adjutant-General's incidentals,	2,690 96	2,589 64	3,500 00
267	Quartermaster's incidentals,	4,760 88	5,106 22	5,000 00
268	Quartermaster's supplies,	11,054 96	9,986 36	10,000 00
268	Quartermaster's supplies (sale of old material),	1,852 97	1,201 29	1,201 29
269	Military accounts,	3,966 11	3,500 38	4,000 00
270	Armory rents,	36,055 70	37,000 00	37,000 00
271	Militia bounty,	152,575 53	155,114 00	150,000 00
272	Militia transportation,	16,438 86	18,946 43	19,000 00
273	Militia rifle practice,	17,912 48	21,385 03	[1] 20,000 00
274	Militia camp ground,	7,000 00	949 00	1,000 00
275	Repair of uniforms,	8,740 53	8,959 69	9,000 00
276	Expenses, care, heating and repairs to armories,	28,877 75	26,362 63	25,000 00
277	Expenses U. S. S. "Minnesota,"	2,324 75	45 88	–
278	Expenses U. S. S. "Inca,"	1,587 95	1,193 05	1,200 00
279	Janitors of armories,	6,311 25	6,508 00	7,000 00
280	Surgeon-General's salary,	1,200 00	1,200 00	1,200 00
280	Surgeon-General's contingent,	2,196 62	2,269 40	2,200 00
280	Examination of recruits for militia,	2,145 28	2,532 01	2,500 00
281	Equipment of First Heavy Artillery,	1,794 00	984 50	1,500 00
	Preserving war records,	2,283 75	–	1,500 00
282	Instruction in riding for militia,	3,020 00	3,010 00	4,000 00
		$334,115 13	$328,456 28	$325,501 29

[1] Including Sea Girt.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Expenses resulting from the Civil and Spanish Wars.			
283	State and military aid,	$749,361 93	$768,730 48	$770,000 00
284	Record of Massachusetts volunteers,	9,143 46	9,801 67	10,000 00
285	Bounties to Massachusetts volunteers,	958 00	475 00	475 00
	Commissioner on State Aid and Pensions, etc.			
286	Salary,	2,500 00	2,500 00	2,500 00
286	Deputy,	–	1,000 00	1,000 00
286	Clerks,	3,444 50	5,338 25	11,800 00
286	Agents,	5,549 26	4,841 51	
286	Expenses,	130 21	651 65	
286	Postage, printing, etc., on account of State aid,	698 73	776 43	800 00
286	State Pension Agent,	6,699 83	[1] 3,497 34	3,500 00
287	Massachusetts Soldiers' Home,	63,510 09	[2] 60,289 54	35,000 00
		$841,996 01	$857,901 87	$834,275 00
	State Hospitals.			
288	State Hospital,	$170,095 36	$197,022 06	$197,000 00
289	Danvers Insane Hospital,	–	[3] 196,394 93	43,213 39
290	Worcester Insane Hospital,	–	[3] 222,772 32	57,460 00
291	Taunton Insane Hospital,	–	[3] 173,158 93	42,419 00
292	Northampton Insane Hospital,	–	[3] 119,348 84	21,123 00
293	Westborough Insane Hospital,	–	[3] 143,612 18	36,154 17
294	Worcester Insane Asylum,	–	[3] 91,597 09	29,994 25
295	Medfield Insane Asylum,	19,981 49	[3] 195,451 93	62,515 20
296	Massachusetts Hospital for Dipsomaniacs and Inebriates,	16,999 65	[3] 55,879 39	44,829 00
297	Massachusetts Hospital for Epileptics,	15,000 00	[3] 78,226 75	38,689 00
298	Massachusetts State Sanatorium,	59,741 82	[3] 101,696 71	75,000 00
299	Massachusetts School for Feeble-minded,	–	[3] 121,443 73	58,305 00
		$281,818 32	$1,696,604 86	$706,702 01
	Reformatory, etc.			
300	District Police,	$98,415 43	$112,424 92	$116,100 00
301	Expenses police steamer "Lexington,"	7,388 03	9,283 13	9,000 00
302	Apparatus for examination of engineers,	478 23	58 26	500 00
	General Superintendent of Prisons,	2,150 02	–	–
303	Expenses State Prison,	156,714 82	157,474 62	162,200 00
304	Expenses Massachusetts Reformatory,	214,671 29	215,606 80	216,100 00
305	Expenses Reformatory Prison for Women,	57,362 03	57,434 99	57,600 00
306	Expenses State Farm,	165,254 18	172,588 10	168,000 00
	Amounts carried forward,	$702,434 03	$724,870 82	$729,500 00

[1] Abolished July 1, 1902.

[2] $25,289.54 received from the United States.

[3] Balance of payments from receipts.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Amounts brought forward, .	$702,434 03	$724,870 82	$729,500 00
Detail	*Reformatory, etc.* — Con.			
307	Expenses Lyman School for Boys,	76,075 62	78,588 23	78,910 00
307	Education of children from Lyman School for Boys, . .	375 70	336 80	500 00
308	Expenses State Industrial School,	39,631 19	42,756 61	42,975 00
	Education of children from Industrial School for Girls, .	–	–	125 00
309	Trustees Lyman and Industrial schools, ...	460 38	1,182 81	1,000 00
310	Trustees Lyman and Industrial schools, agents, ...	6,893 41	7,148 60	7,500 00
311	Support of Sarah J. Robinson, .	400 00	400 00	400 00
	Board of Prison Commissioners.			
312	Chairman, ...	2,526 88	4,000 00	4,000 00
312	Secretary, ...	2,500 00	2,500 00	2,500 00
312	Clerks, ...	3,991 19	4,647 03	4,700 00
312	Travel, ...	2,559 70	2,608 79	3,100 00
312	Contingent, ...	1,411 87	1,481 09	1,500 00
312	Agents, ...	5,200 00	5,200 00	5,200 00
313	Aiding convicts discharged from State Prison, ...	2,527 00	2,292 63	3,000 00
314	Agent for aiding discharged female convicts, ...	3,999 54	3,991 68	4,000 00
315	Assistance to prisoners discharged from Massachusetts Reformatory, ...	3,811 11	3,300 00	5,000 00
316	Removal of prisoners to and from State and county prisons, . .	666 24	703 98	1,000 00
317	Compensation of probation officers,	645 50	4 50	–
	Arrest of fugitives, ...	142 55	–	1,000 00
		$856,251 91	$886,013 57	$895,910 00
	Public Buildings.			
318	State Hospital, ...	$51,889 56	[1] $27,239 26	–
319	State Prison, ...	–	5,525 13	$8,000 00
320	Massachusetts Reformatory, .	13,035 95	[1] 11,515 84	2,000 00
321	Reformatory Prison for Women, .	–	9,120 29	10,500 00
322	State Farm, ...	21,513 38	[1] 13,647 70	–
323	Lyman School for Boys, . .	4,934 28	[1] 24,191 83	17,500 00
324	State Industrial School, . .	–	18,072 06	24,100 00
325	State Normal School, Fitchburg,	6,123 82	17,210 34	30,000 00
326	State Normal School, Bridgewater, ...	–	3,500 00	3,500 00
327	State Normal School, Framingham, ...	11,043 19	[1] 23,019 86	6,500 00
	State Normal School, Hyannis, .	899 96	–	–
328	State Normal School, Westfield, .	–	[1] 38,792 27	27,000 00
329	State Normal School, Worcester, .	2,497 76	6,600 47	7,500 00
330	State Normal School, North Adams, ...	2,998 26	16,279 65	40,000 00
	State Normal School, Lowell, .	7,500 00	–	–
331	Danvers Insane Hospital, . .	28,436 63	[1] 608 25	–
332	Medfield Insane Asylum, . .	19,417 34	2,000 00	2,000 00
	Amounts carried forward, .	$170,290 13	$217,322 95	$178,600 00

[1] Paid from previous appropriations.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Amounts brought forward, .	$170,290 13	$217,322 95	$178,600 00
	Public Buildings — Con.			
333	Northampton Insane Hospital, .	7,351 02	[1] 1,030 89	-
334	Taunton Insane Hospital, . .	-	13,551 82	18,000 00
335	Westborough Insane Hospital, .	4,876 22	[1] 518 47	-
	Worcester Insane Hospital, .	20,694 74	-	-
	Massachusetts Hospital for Dipsomaniacs and Inebriates, . .	3,550 00	-	-
336	Massachusetts School for the Feeble-minded, ...	21,928 52	[1] 16,992 19	-
337	Massachusetts Agricultural College, ...	6,242 13	70,209 02	71,200 00
338	Massachusetts State Sanatorium,	270 36	2,499 97	2,500 00
339	Hospital Cottages for Children, .	12,231 41	[1] 15,813 67	-
	State Colony for Insane, . .	21,840 00	[2] -	-
340	State camp ground, buildings, .	-	1,499 08	1,500 00
341	Lowell Textile School, buildings,	-	21,750 00	21,750 00
		$269,274 53	$361,188 06	$293,550 00
342	Annual insurance tax, . .	$4,000 00	$6,000 00	$10,000 00
343	Street railway tax, ...	$939,060 07	$900,807 65	-
344	Corporation tax, ...	$3,127,196 73	$3,374,533 56	-
345	Boston Elevated Railway Company's tax, ...	$94,438 69	$102,853 06	-
346	National bank tax, ...	$536,811 32	$545,073 73	-
347	Foreign ships, ...	$2,248 36	$7,160 00	-
	Liquor licenses, ...	$625 50	-	-
348	Massachusetts school fund revenue, ...	$100,000 00	$100,000 00	$100,000 00
349	Prisons and hospitals loan sinking fund revenue, ...	-	$5,831 30	$5,831 30
350	State highway loan sinking fund revenue, ...	-	$105,640 82	$105,640 82
351	State House loans sinking fund revenue, ...	-	$90,307 36	$90,307 36
352	Temporary loans, ...	$3,300,000 00	$4,704,357 99	-
353	Massachusetts State Firemen's Association, ...	$10,000 00	$12,000 00	$12,000 00

[1] Paid from previous year's appropriations. [2] Transferred to prisons and hospitals loan fund.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
354	Escheated estates,	$7 00	$1,341 69	$1,900 00
355	Annuities of M. Johonnot,	$200 00	$105 41	$200 00
356	Construction of roads in Mashpee,	$300 00	$300 00	$300 00
357	Construction of roads in Truro,	$500 00	$500 00	$500 00
358	Gratuities,	$4,240 00	$11,387 37	$11,387 37
359	Unclaimed dividends from insolvent corporations,	$142 52	$2,313 23	$2,500 00
360	North metropolitan system of sewage disposal,	$91,695 16	$109,156 76	$103,400 00
361	South metropolitan system of sewage disposal,	$72,092 74	$99,487 18	$93,666 00
362	Endowment of colleges for the benefit of agriculture and the mechanic arts,	$25,000 00	[1] $25,000 00	–
363	Ballot-boxes for cities and towns,	$968 84	$988 34	$3,000 00
364	Compensation of inspectors of animals,	$6,424 68	$5,440 36	$7,000 00
365	Disposal of sewage at Massachusetts School for Feeble-minded,	$820 89	$820 89	$820 89
	Consolidation of Statutes,	$23,028 21	–	–
	Paris Exposition of 1900,	$2,433 67	–	–
366	Pan-American Exposition, Buffalo,	$11,398 57	$422 76	–
367	Publication of Province Laws,	$6,405 36	$14,261 33	$13,150 00
368	Metropolitan parks, maintenance,	$110,364 10	$131,969 39	$132,343 00
369	Metropolitan parks, boulevard, maintenance,	$56,920 18	$80,151 78	$80,313 00
370	Metropolitan parks, Nantasket, maintenance,	$14,982 11	$14,963 07	$15,000 00
371	Bar examiners, expenses,	$1,839 90	$1,169 86	$1,500 00
	Town of Marshfield roads,	$8,035 80	–	–

[1] Amount received from United States.

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
	Town of Middlefield roads, . .	$12,000 00	–	–
372	Town of Chester roads, . .	$4,633 50	$1,366 50	–
	Electoral College, ...	$300 55	–	–
373	Wachusett Mountain State Reservation, ...	$17,967 54	$6,746 54	–
374	Greylock State Reservation, .	–	$12,788 13	$20,000 00
	Fees from courts of insolvency, .	$25 00	–	–
375	Staircase to reporters' gallery, .	$908 83	$91 16	–
	Contract forfeitures, ...	$250 00	–	–
376	New Bedford Textile School, .	$18,000 00	$26,000 00	$26,000 00
377	Lowell Textile School, . .	$53,000 00	$20,000 00	$20,000 00
	Bradford Durfee Textile School, .	$35,000 00	–	–
	Battle-flags, war with Spain, .	$3,000 00	–	–
	Cape Cod ship canal, ...	$1,700 00	–	–
378	Monument at Vicksburg, Miss., .	–	$2,390 00	$5,000 00
379	Monument at Andersonville, Ga.,	$7,291 78	$691 14	–
380	Monument on Dorchester Heights,	–	$11,981 10	$8,000 00
381	Portraits of State Auditors, . .	–	$300 00	$500 00
382	Portraits of Governors, . .	$500 00	$500 00	–
383	Portraits of State Treasurers, .	$500 00	$176 75	–
384	Statue of Gen. N. P. Banks, .	$300 00	$2,000 00	–
385	Statue of Gen. Joseph Hooker, .	–	$12,000 00	–

STATEMENT VI. — EXPENSES BELONGING TO 1901 AND 1902.

EXPENSES, ETC. — *Concluded.*

Detail		Expenses 1901.	Expenses 1902.	Appropriations 1902.
386	Penalties for illegal sale of dairy products,	-	$300 00	$300 00
387	Committee on Wachusett Reservoir,	-	$2,256 18	$3,300 00
388	Committee on Charles River dam,	-	$19,652 23	$10,000 00
389	State printing contract,	-	$52 13	$100 00
390	Little's bridge in Marshfield,	-	$1,405 59	$2,000 00
391	Medals for minute-men of 1861,	-	$93 63	$1,000 00
	Testimonials for soldiers and sailors in Spanish war,	-	-	$1,000 00
392	Boston, Cape Cod & New York Canal Company, interest,	-	$10,587 38	$10,587 38
393	Committee on corporation laws,	-	$1,355 31	$10,000 00
394	Board of Publication,	-	$26 57	$300 00
	Interest.			
	Abolition of grade crossings loan,	$272,967 09	$275,917 17	-
	Armory loan,	43,800 00	51,535 00	-
	Fitchburg Railroad securities loan,	176,855 00	173,355 00	-
	Harbor improvement loan,	17,500 00	17,500 00	-
	Massachusetts Hospital for Consumptives loan,	7,415 00	9,655 00	-
	Massachusetts Hospital for Epileptics loan,	8,708 50	9,986 00	-
	Massachusetts war loan,	36,955 83	37,050 00	-
	Medfield Insane Asylum loan,	36,750 00	39,345 25	-
	Metropolitan parks loan,	232,632 50	255,167 50	-
	Metropolitan parks loan, series two,	101,750 00	109,625 00	-
	Metropolitan sewerage loan,	223,652 36	293,787 36	-
	Metropolitan sewerage loan, Neponset system,	28,075 00	28,540 00	-
	Metropolitan water loan,	755,175 00	1,087,544 50	-
	Prisons and hospitals loan,	5,884 00	21,512 00	-
	State House construction loan,	118,565 00	114,020 00	-
	State House loan,	77,050 00	10,170 00	-
	State highway loan,	109,750 00	121,537 50	-
	Temporary loan,	53,008 59	81,758 71	-
	Interest paid to sundry funds,	95,657 45	82,879 30	-
		$2,402,151 32	$2,820,885 29	-

STATEMENT No. VII.

LEGISLATURE — REGULAR SESSION.

DETAILS No. 116.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1902, chap. 1.]

District.	Name.	Residence.	Travel.	Compensation.	Totals.
1st Suffolk,	Willard Howland,	Chelsea,	$10 00	$750 00	$760 00
2d "	Charles S. Sullivan,	Boston,	10 00	750 00	760 00
3d "	Henry S. Fitzgerald,	Boston,	10 00	750 00	760 00
4th "	William T. A. Fitzgerald,	Boston,	10 00	750 00	760 00
5th "	John A. Sullivan,	Boston,	10 00	750 00	760 00
6th "	Michael J. Sullivan,	Boston,	10 00	750 00	760 00
7th "	John K. Berry,	Boston,	10 00	750 00	760 00
8th "	Edward Seaver,	Boston,	10 00	750 00	760 00
9th "	Perlie A. Dyar,	Boston,	10 00	750 00	760 00
1st Essex,	Thomas F. Porter,	Lynn,	30 00	750 00	780 00
2d "	J. Frank Porter,	Danvers,	50 00	750 00	800 00
3d "	Harry C. Foster,	Gloucester,	70 00	750 00	820 00
4th "	Carleton F. How,	Haverhill,	70 00	750 00	820 00
5th "	Archie N. Frost,	Lawrence,	60 00	750 00	810 00
1st Middlesex,	Henry R. Skinner,	Watertown,	20 00	750 00	770 00
2d "	Albert S. Apsey,	Cambridge,	10 00	750 00	760 00
3d "	Leonard B. Chandler,	Somerville,	10 00	750 00	760 00
4th "	George R. Jones,	Melrose,	20 00	750 00	770 00
5th "	Chester B. Williams,	Wayland,	50 00	750 00	800 00

SENATE PAY ROLL — *Concluded.*

DISTRICT.	NAME.	RESIDENCE.	Travel.	Compensation.	Totals.	
6th Middlesex,	Herbert E. Fletcher,	Westford,	$70 00	$750 00	$820 00	
7th "	John T. Sparks,	Dracut,	70 00	750 00	820 00	
Middlesex and Essex,	Alva S. Wood,	Woburn,	20 00	750 00	770 00	
1st Worcester,	David Manning,	Worcester,	90 00	750 00	840 00	
2d "	John P. Munroe,	Worcester,	90 00	750 00	840 00	
3d "	Edward F. Blodgett,	Leominster,	110 00	750 00	860 00	
4th "	George K. Tufts,	New Braintree,	140 00	750 00	890 00	
5th "	Cornelius R. Day,	Blackstone,	80 00	750 00	830 00	
1st Hampden,	John F. Marsh,	Springfield,	200 00	750 00	950 00	
2d "	Henry C. Bliss,	West Springfield,	200 00	750 00	950 00	
Franklin and Hampshire,	Merrick A. Morse,	Belchertown,	190 00	750 00	940 00	
Berkshire,	George Z. Dean,	Cheshire,	320 00	750 00	1,070 00	
Berkshire and Hampshire,	Henry E. Gaylord,	South Hadley,	230 00	750 00	980 00	
1st Norfolk,	Eugene H. Sprague,	Quincy,	20 00	750 00	770 00	
2d "	Frank A. Fales,	Norwood,	30 00	750 00	780 00	
1st Plymouth,	Elisha T. Harvell,	Rockland,	40 00	750 00	790 00	
2d "	David G. Pratt,	Middleborough,	70 00	750 00	820 00	
1st Bristol,	Edward C. Holt,	Taunton,	80 00	750 00	830 00	
2d "	Andrew H. Morrison,	Fall River,	110 00	750 00	860 00	
3d "	Rufus A. Soule,[1]	New Bedford,	110 00	1,500 00	1,610 00	
Cape,	William A. Nye,	Bourne,	130 00	750 00	880 00	
			$2,880 00	$30,750 00	$33,630 00	
Senate compensation,					$30,750 00	
Senate travel,					2,880 00	
Amount carried forward,						$33,630 00

[1] President.

DETAILS No. 117.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1902, chap. 1.]

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
Amount brought forward,						$33,630 00
1st Barnstable,	Moses C. Waterhouse,	Bourne,	$130 00	$750 00	$880 00	
2d "	Charles W. Swift,	Yarmouth,	160 00	750 00	910 00	
3d "	Joseph H. Cummings,	Orleans,	200 00	750 00	950 00	
1st Berkshire,	William F. Barrington,	North Adams,	290 00	750 00	1,040 00	
	C. Burr Goodrich,	North Adams,	290 00	750 00	1,040 00	
2d "	F. Dorr Deming,	Lanesborough,	316 00	750 00	1,066 00	
3d "	Henry M. Fern,	Adams,	316 00	750 00	1,066 00	
4th "	Frank Bartlett,	Pittsfield,	306 00	750 00	1,056 00	
	William W. Linnehan,	Pittsfield,	306 00	750 00	1,056 00	
5th "	Frank G. Creamer,	Peru,	300 00	750 00	1,050 00	
6th "	John E. Merritt,	Otis,	350 00	750 00	1,100 00	
7th "	A. Chalkley Collins,	Great Barrington,	360 00	750 00	1,110 00	
1st Bristol,	Harry Draper Hunt,	North Attleborough,	80 00	750 00	830 00	
	Thomas W. Williams,	Attleborough,	70 00	750 00	820 00	
2d "	Robert Rogerson,	Mansfield,	50 00	750 00	800 00	
3d "	John L. Rankin,	Taunton,	80 00	750 00	830 00	
4th "	Silas D. Reed,	Taunton,	80 00	750 00	830 00	
5th "	Dwight F. Lane,	Dighton,	80 00	750 00	830 00	
6th "	Handel E. Washburn,	Freetown,	100 00	750 00	850 00	
7th "	John E. O'Neill,	New Bedford,	110 00	750 00	860 00	
	Samuel Ross,	New Bedford,	110 00	750 00	860 00	
8th "	William J. Bullock,	New Bedford,	110 00	750 00	860 00	
	J. Clifford Sherman,	New Bedford,	110 00	750 00	860 00	
Amount carried forward,						$33,630 00

HOUSE PAY ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
Amount brought forward,						$33,630 00
9th Bristol,	Edwin J. Mills,	Fall River,	$110 00	$750 00	$860 00	
	John Nightingale,	Fall River,	110 00	750 00	860 00	
10th "	Thomas Donahue,	Fall River,	110 00	750 00	860 00	
	Joseph G. Jackson,	Fall River,	110 00	750 00	860 00	
11th "	Frank M. Chace,	Fall River,	110 00	750 00	860 00	
	Pierre F. Peloquin,	Fall River,	110 00	750 00	860 00	
	Thomas B. Rounds,	Somerset,	110 00	750 00	860 00	
1st Dukes,	Benjamin G. Collins,	Edgartown,	200 00	750 00	950 00	
1st Essex,	Daniel W. Davis,	Amesbury,	90 00	750 00	840 00	
2d "	Richard Newell,	West Newbury,	80 00	750 00	830 00	
3d "	George A. Hall,	Haverhill,	70 00	750 00	820 00	
4th "	J. Frank Batchelder,	Haverhill,	70 00	750 00	820 00	
5th "	James F. Carey,	Haverhill,	70 00	750 00	820 00	
6th "	Joseph E. Buswell,	Methuen,	70 00	750 00	820 00	
	Karl M. Ebert,	Lawrence,	60 00	750 00	810 00	
7th "	Jeremiah J. Desmond,	Lawrence,	60 00	750 00	810 00	
	Simon B. Ryan,	Lawrence,	60 00	750 00	810 00	
	James T. Maloney,	Lawrence,	60 00	750 00	810 00	
8th "	Maurice E. Tyler,	Middleton,	60 00	750 00	810 00	
9th "	Henry Kimball Palmer,	Georgetown,	70 00	750 00	820 00	
10th "	Charles H. Goulding,	Peabody,	40 00	750 00	790 00	
	Charles H. Preston,	Danvers,	50 00	750 00	800 00	
11th "	William F. Craig,	Lynn,	30 00	750 00	780 00	
	George H. Jackson,	Lynn,	30 00	750 00	780 00	
12th "	Albert S. N. Hickford,	Lynn,	30 00	750 00	780 00	
	William B. Phinney,	Lynn,	30 00	750 00	780 00	
13th "	Francis S. Newhall,	Lynn,	30 00	750 00	780 00	
	Charles H. Tucker,	Lynn,	30 00	750 00	780 00	

14th "	Warren P. Babb,	Lynn,	30 00	750 00	780 00	
	Joseph C. Randlett,	Lynn,	30 00	750 00	780 00	
15th "	Samuel Roads, Jr.,	Marblehead,	40 00	750 00	790 00	
16th "	Thomas L. Davis,	Salem,	40 00	750 00	790 00	
17th "	David P. Waters,	Salem,	40 00	750 00	790 00	
18th "	Joseph F. Pitman,	Salem,	40 00	750 00	790 00	
19th "	George H. Gibney,	Hamilton,	60 00	750 00	810 00	
	Ulysses G. Haskell,	Beverly,	46 00	750 00	796 00	
20th "	John J. Cunningham,	Gloucester,	70 00	750 00	820 00	
	Alphonso Davis,	Gloucester,	70 00	750 00	820 00	
21st "	J. Manuel Marshall,	Gloucester,	70 00	750 00	820 00	
22d "	Moody Kimball,	Newburyport,	80 00	750 00	830 00	
	George A. Schofield,	Ipswich,	60 00	750 00	810 00	
1st Franklin,	Charles E. Ward,	Buckland,	240 00	750 00	990 00	
2d "	Frank Gerrett,	Greenfield,	220 00	750 00	970 00	
3d "	Luther W. Clark,	Deerfield,	220 00	750 00	970 00	
4th "	Charles H. Green,	Northfield,	210 00	750 00	960 00	
1st Hampden,	Elbridge G. Hastings,	Palmer,	170 00	750 00	920 00	
2d "	Arthur G. Crane,	East Longmeadow,	210 00	750 00	960 00	
3d "	Elisha H. Brewster,	Springfield,	200 00	750 00	950 00	
	Henry F. Sampson,	Springfield,	200 00	750 00	950 00	
4th "	Fordis C. Parker,	Springfield,	200 00	750 00	950 00	
	George W. Tapley,	Springfield,	200 00	750 00	950 00	
5th "	Fred A. Bearse,	Springfield,	200 00	750 00	950 00	
6th "	Bernard F. Mitchell,	Chicopee,	210 00	750 00	960 00	
7th "	Thomas E. Begley,	Holyoke,	220 00	750 00	970 00	
	James J. Dowd,	Holyoke,	220 00	750 00	970 00	
8th "	Fred F. Bennett,	Holyoke,	220 00	750 00	970 00	
9th "	Lucien O. Moore,	Montgomery,	240 00	750 00	990 00	
	Harold P. Moseley,	Westfield,	220 00	750 00	970 00	
1st Hampshire,	Thomas P. Larkin,	Williamsburg,	250 00	750 00	1,000 00	
	Louis H. Warner,	Northampton,	230 00	750 00	980 00	
2d "	Henry Ellsworth Stanton,	Huntington,	240 00	750 00	990 00	
3d "	Fred M. Smith,	South Hadley,	230 00	750 00	980 00	
4th "	Arthur E. Newcomb,	Ware,	170 00	750 00	920 00	
Amount carried forward,						$33,630 00

HOUSE PAY ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
Amount brought forward,						$33,630 00
1st Middlesex,	James J. Myers,[1]	Cambridge,	$10 00	$1,500 00	$1,510 00	
2d "	Jeremiah F. Donovan,	Cambridge,	10 00	750 00	760 00	
	James A. Montgomery,	Cambridge,	10 00	750 00	760 00	
3d "	George H. Dinan,	Cambridge,	10 00	750 00	760 00	
4th "	Eben H. Googins,	Cambridge,	10 00	750 00	760 00	
	William J. Rounds,	Cambridge,	10 00	750 00	760 00	
5th "	William H. Lewis,	Cambridge,	10 00	750 00	760 00	
6th "	Charles F. Wildes,	Somerville,	10 00	750 00	760 00	
7th "	John F. Foster,	Somerville,	10 00	750 00	760 00	
	Robert Luce,	Somerville,	10 00	750 00	760 00	
	Isaac M. Story,	Somerville,	10 00	750 00	760 00	
8th "	Charles L. Underhill,	Somerville,	10 00	750 00	760 00	
9th "	J. William Williams,	Medford,	20 00	750 00	770 00	
10th "	Arthur W. Hatch,	Everett,	10 00	750 00	760 00	
	H. Huestis Newton,	Everett,	10 00	750 00	760 00	
11th "	Aaron C. Dowse,	Malden,	12 00	750 00	762 00	
	George H. Fall,	Malden,	10 00	750 00	760 00	
	William Schofield,	Malden,	10 00	750 00	760 00	
12th "	Lombard Williams,	Medford,	20 00	750 00	770 00	
13th "	J. Howell Crosby,	Arlington,	20 00	750 00	770 00	
14th "	Thomas L. Creeley,	Belmont,	20 00	750 00	770 00	
15th "	George F. Leslie,	Waltham,	20 00	750 00	770 00	
	Charles E. Stearns,	Waltham,	20 00	750 00	770 00	
16th "	George P. Bullard,	Newton,	20 00	750 00	770 00	
	William F. Dana,	Newton,	20 00	750 00	770 00	
17th "	Abram E. Brown,	Bedford,	40 00	750 00	790 00	
18th "	Arthur P. Sleeper,	Natick,	40 00	750 00	790 00	
19th "	Henry M. Cutler,	Holliston,	50 00	750 00	800 00	

20th "	James R. Entwistle,	Framingham,	50 00	750 00	800 00	
21st "	William M. Brigham,	Marlborough,	70 00	750 00	820 00	
	Harrie C. Hunter,	Marlborough,	70 00	750 00	820 00	
22d "	Albert Littlefield,	Boxborough,	60 00	750 00	810 00	
23d "	Webster C. Robbins,	Acton,	62 00	750 00	812 00	
24th "	Horace I. Whipple,	Pepperell,	90 00	750 00	840 00	
25th "	Eben T. Adams,	Chelmsford,	80 00	750 00	830 00	
	William H. I. Hayes,	Lowell,	60 00	750 00	810 00	
	Caleb L. Smith,	Lowell,	60 00	750 00	810 00	
26th "	Edwards Cheney,	Lowell,	60 00	750 00	810 00	
	Michael J. Mahoney,	Lowell,	60 00	750 00	810 00	
	Frank K. Stearns,	Lowell,	60 00	750 00	810 00	
27th "	Edward L. McMahon,	Billerica,	60 00	750 00	810 00	
	Daniel J. O'Brien,	Lowell,	60 00	750 00	810 00	
28th "	Henry M. Aldrich,	Woburn,	20 00	750 00	770 00	
	Arthur E. Roberts,	Reading,	30 00	750 00	780 00	
29th "	Charles A. Dean,	Wakefield,	30 00	750 00	780 00	
30th "	Sidney A. Hill,	Stoneham,	34 00	750 00	784 00	
31st "	Charles H. Adams,	Melrose,	20 00	750 00	770 00	
1st Nantucket,	Arthur H. Gardner,	Nantucket,	240 00	750 00	990 00	
1st Norfolk,	John E. Fisher,	Dedham,	20 00	750 00	770 00	
2d "	Benjamin C. Dean,	Brookline,	10 00	750 00	760 00	
3d "	Edward Q. Dyer,	Hyde Park,	20 00	750 00	770 00	
4th "	Joseph W. Wattles, Jr.,	Canton,	30 00	750 00	780 00	
5th "	Frank E. Badger,	Quincy,	20 00	750 00	770 00	
	John McKnight,	Quincy,	20 00	750 00	770 00	
6th "	Horace R. Drinkwater,	Braintree,	30 00	750 00	780 00	
	Gordon Willis,	Weymouth,	30 00	750 00	780 00	
7th "	John J. Collins,	Avon,	40 00	750 00	790 00	
8th "	Joseph S. Leach,	Walpole,	40 00	750 00	790 00	
9th "	Thomas Sutton,	Needham,	30 00	750 00	780 00	
10th "	Albion F. Bemis,	Foxborough,	60 00	750 00	810 00	
	George W. Bullard,	Medway,	60 00	750 00	810 00	
Amount carried forward,						$33,630 00

[1] Speaker.

HOUSE PAY ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
Amount brought forward,						$33,630 00
1st Plymouth,	Alexander Holmes,	Kingston,	$70 00	$750 00	$820 00	
2d "	Charles N. Gardner,	Norwell,	60 00	750 00	810 00	
3d "	William H. Litchfield,	Hull,	50 00	750 00	800 00	
4th "	Frederic O. MacCartney,	Rockland,	50 00	750 00	800 00	
5th "	Benjamin Calvin Reed,	Whitman,	50 00	750 00	800 00	
6th "	Noble W. Everett,	Wareham,	100 00	750 00	850 00	
7th "	William A. Andrews,	Middleborough,	70 00	750 00	820 00	
8th "	Fred E. Fuller,	East Bridgewater,	60 00	750 00	810 00	
9th "	Edward H. Keith,	Brockton,	50 00	750 00	800 00	
10th "	George H. Garfield,	Brockton,	50 00	750 00	800 00	
	Portus B. Hancock,	Brockton,	50 00	750 00	800 00	
11th "	William S. Bamford,	Brockton,	50 00	750 00	800 00	
1st Suffolk,	Charles I. Albee,	Boston,	10 00	750 00	760 00	
	A. Dudley Bagley,	Boston,	10 00	750 00	760 00	
2d "	Joseph F. Hickey,	Boston,	10 00	750 00	760 00	
	Daniel J. Sheehan,	Boston,	10 00	750 00	760 00	
3d "	William H. Hayes,	Boston,	10 00	750 00	760 00	
	James J. Mellen,	Boston,	10 00	750 00	760 00	
4th "	Thomas A. Kelley,	Boston,	10 00	750 00	760 00	
	John H. Quinlan,	Boston,	10 00	750 00	760 00	
5th "	Martin P. Higgins,	Boston,	10 00	750 00	760 00	
	John C. Hurley,	Boston,	10 00	750 00	760 00	
6th "	Andrew A. Badaracco,	Boston,	10 00	750 00	760 00	
	Patrick H. Bradley,	Boston,	10 00	750 00	760 00	
7th "	Thomas Mackey,	Boston,	10 00	750 00	760 00	
	John Quinn, Jr.,	Boston,	10 00	750 00	760 00	
8th "	Thomas F. Keenan,	Boston,	10 00	750 00	760 00	
	Daniel J. Kiley,	Boston,	10 00	750 00	760 00	

STATEMENT VII. Revenue Expenses. DETAILS 117.

9th	"	John J. Gartland, Jr.,	Boston,	10 00	750 00	760 00	
		Charles H. Reinhart,	Boston,	10 00	750 00	760 00	
10th	"	Alfred F. Kinney,	Boston,	10 00	750 00	760 00	
		Walter E. Nichols,	Boston,	10 00	750 00	760 00	
11th	"	Louis A. Frothingham,	Boston,	10 00	750 00	760 00	
		Robert Homans,	Boston,	10 00	750 00	760 00	
12th	"	James M. Burke,	Boston,	10 00	750 00	760 00	
		David D. Leahy,	Boston,	10 00	750 00	760 00	
13th	"	Thomas J. Collins,	Boston,	10 00	750 00	760 00	
		William J. Sullivan,	Boston,	10 00	750 00	760 00	
14th	"	David J. Gleason,	Boston,	10 00	750 00	760 00	
		Edward L. Logan,	Boston,	10 00	750 00	760 00	
15th	"	David W. Creed,	Boston,	10 00	750 00	760 00	
		William S. McNary,	Boston,	10 00	750 00	760 00	
16th	"	Richard H. Foley,	Boston,	10 00	750 00	760 00	
		Arthur P. Russell,	Boston,	10 00	750 00	760 00	
17th	"	James M. Curley,	Boston,	10 00	750 00	760 00	
		John J. Mansfield,	Boston,	10 00	750 00	760 00	
18th	"	Edwin A. Harney,	Boston,	10 00	750 00	760 00	
		Thomas E. Raftery,	Boston,	10 00	750 00	760 00	
19th	"	James P. Lennon,	Boston,	10 00	750 00	760 00	
		James McInerney,	Boston,	10 00	750 00	760 00	
20th	"	Wilbur F. Adams,	Boston,	10 00	750 00	760 00	
		Thomas M. Vinson,	Boston,	10 00	750 00	760 00	
21st	"	Charles M. Draper,	Boston,	10 00	750 00	760 00	
		Fred A. Emery,	Boston,	10 00	750 00	760 00	
22d	"	John Duff,	Boston,	10 00	750 00	760 00	
		John Young, Jr.,	Boston,	10 00	750 00	760 00	
23d	"	John A. Coulthurst,	Boston,	10 00	750 00	760 00	
		Andrew J. Peters,	Boston,	10 00	750 00	760 00	
24th	"	Edward B. Callender,	Boston,	10 00	750 00	760 00	
		Fred C. Gilpatric,	Boston,	10 00	750 00	760 00	
25th	"	James N. Thompson,	Boston,	10 00	750 00	760 00	
		James I. Wingate,	Boston,	10 00	750 00	760 00	
Amount carried forward,							$33,630 00

House Pay Roll — *Concluded.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
Amount brought forward,						$33,630 00
26th Suffolk,	John E. Beck,	Chelsea,	$10 00	$750 00	$760 00	
27th "	Charles P. Brewer,	Chelsea,	10 00	750 00	760 00	
28th "	George T. Sleeper,	Winthrop,	20 00	750 00	770 00	
1st Worcester,	Edmund C. Shepardson,	Athol,	170 00	750 00	920 00	
2d "	J. Myron Moore,	Gardner,	130 00	750 00	880 00	
	Charles H. Pratt,	Ashburnham,	130 00	750 00	880 00	
3d "	Frank W. Fenno,	Westminster,	110 00	750 00	860 00	
4th "	Timothy Howard,	North Brookfield,	140 00	750 00	890 00	
5th "	Walter B. Mellen,	Brookfield,	140 00	750 00	890 00	
6th "	Eugene D. Marchesseault,	Spencer,	130 00	750 00	880 00	
7th "	Henry Brandes,	Webster,	120 00	750 00	870 00	
	Francis Xavier Tetrault,	Southbridge,	140 00	750 00	890 00	
8th "	Winfield S. Schuster,	Douglas,	100 00	750 00	850 00	
9th "	Edward A. Estabrook,	Grafton,	80 00	750 00	830 00	
	George W. Maxon,	Blackstone,	74 00	750 00	824 00	
10th "	Horace C. Adams,	Mendon,	80 00	750 00	830 00	
	Edward L. Osgood,	Hopedale,	70 00	750 00	820 00	
11th "	Francis D. Newton,	Southborough,	60 00	750 00	810 00	
	Samuel W. Tyler,	Clinton,	90 00	750 00	840 00	
12th "	William N. Felton,	Bolton,	90 00	750 00	840 00	
13th "	Henry G. Greene,[1]	Fitchburg,	100 00	–	100 00	
	James Pearce,	Fitchburg,	100 00	750 00	850 00	
14th "	Wooster F. Dodge,	Leominster,	110 00	750 00	860 00	
15th "	Warren C. Jewett,	Worcester,	90 00	750 00	840 00	
16th "	George C. Hunt	Worcester,	90 00	750 00	840 00	
17th "	Peter F. Sullivan,	Worcester,	90 00	750 00	840 00	
18th "	Mark N. Skerrett,	Worcester,	90 00	750 00	840 00	

19th "	John G. Hagberg,	Worcester,	90 00	750 00	840 00	
20th "	Frank M. Heath,	Worcester,	90 00	750 00	840 00	
21st "	Arthur M. Taft,	Worcester,	90 00	750 00	840 00	
22d "	Homer R. King,	Worcester,	90 00	750 00	840 00	
			$18,042 00	$180,000 00	$198,042 00	
House compensation,					$180,000 00	
House travel,					18,042 00	
						198,042 00
Amount carried forward,						$231,672 00

[1] Died March 8.

STATEMENT VII. **Revenue Expenses.** DETAILS 118 TO 121.

DETAILS No. 118.

CLERKS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1902, chap. 1.]

Amount brought forward,			$231,672 00
SALARIES.			
Henry D. Coolidge, clerk of the Senate,	$3,000 00		
James W. Kimball, clerk of the House,	3,000 00		
		$6,000 00	
William H. Sanger, assistant clerk of the Senate,	$2,000 00		
Frank E. Bridgman, assistant clerk of the House,	2,000 00		
		4,000 00	
Carl A. Raymond,	$750 00		
Clarence J. Smith,	750 00		
M. P. W. Kreutz,	792 00		
Extra clerical services,	5 00		
		2,297 00	
			12,297 00

DETAILS No. 119.

CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1902, chap. 1.]

Edmund Dowse,		$300 00	
Daniel W. Waldron,		300 00	
			600 00

DETAILS No. 120.

SERGEANT-AT-ARMS' DEPARTMENT.

[Revised Laws, chap. 10; Acts 1902, chap. 1.]

SALARIES.			
Charles G. Davis, Sergeant-at-Arms,		$3,500 00	
John Kinnear, first clerk,		2,200 00	
Ellen M. Burrill, stenographer,		900 00	
CONTINGENT EXPENSES.			
Postage, etc. (Legislative Bulletin),	$194 80		
Extra clerical service,	100 00		
Postage,	67 00		
Sundries,	31 90		
		393 70	
			6,993 70

DETAILS No. 121.

DOORKEEPERS, MESSENGERS AND PAGES.

[Revised Laws, chap. 10; Acts 1902, chap. 1.]

SENATE.			
David T. Remington, doorkeeper,	$1,500 00		
Luke K. Davis, assistant doorkeeper,	950 00		
		$2,450 00	
Amounts carried forward,		$2,450 00	$251,562 70

STATEMENT VII. Revenue Expenses. DETAILS 122.

DOORKEEPERS, MESSENGERS AND PAGES — *Concluded.*

Amounts brought forward,		$2,450 00	$251,562 70
Messengers.			
Joseph W. Abbott,	$850 00		
Albro G. Bean (died),	500 00		
Edward C. Cook,	850 00		
Francis A. Ireland,	850 00		
Benjamin H. Jellison,	850 00		
Charles H. Johnson,	850 00		
J. H. Locke,	850 00		
		5,600 00	
Pages.			
Fred C. Grant,	$510 00		
Lawrence G. Mitchell,	510 00		
Charles P. Sawyer,	510 00		
		1,530 00	
HOUSE.			
Thomas J. Tucker, doorkeeper,	$1,500 00		
Thomas F. Pedrick, assistant doorkeeper,	950 00		
James Beatty, postmaster,	950 00		
		3,400 00	
Messengers.			
Joseph S. Adlington,	$850 00		
Benjamin B. Brown,	850 00		
James P. Clare,	850 00		
Thomas Coyne,	850 00		
John B. Fisher,	850 00		
Thomas P. Frost,	850 00		
Sidney Gardner,	850 00		
Edwin C. Gould,	850 00		
John B. Hollis,	850 00		
Sidney Holmes,	850 00		
Mark C. London,	850 00		
Ezra T. Pope,	850 00		
Francis Steele,	850 00		
Henry W. Sykes,	850 00		
Charles J. Tarbell,	850 00		
Extra services,	282 00		
		13,032 00	
Pages.			
Edward S. Backman,	$510 00		
Meddie M. Brown,	510 00		
William C. Marden,	510 00		
Philip A. Myrick,	510 00		
Alex. N. Nickerson,	510 00		
Ernest G. Webb,	510 00		
Fred W. Wilson,	510 00		
		3,570 00	
			29,582 00

DETAILS No. 122.

LEGISLATIVE PRINTING, BINDING, ETC.

[Revised Laws, chaps. 6 and 9; Acts 1902, chap. 1.]

SENATE.		
900 copies report of State Board of Health relative to the purity of inland waters,	$160 05	
2,000 copies Governor's inaugural address,	64 37	
Sundry other Senate documents,	1,562 50	
Calendar,	644 52	
Amounts carried forward,	$2,431 44	$281,144 70

STATEMENT VII. Revenue Expenses. DETAILS 123 TO 125.

LEGISLATIVE PRINTING, BINDING, ETC. — *Concluded.*

Amounts brought forward,	$2,431 44	$281,144 70
Journal,	1,835 52	
Journal (cloth),	1,305 23	
Journal (special session),	302 76	
Index to Senate documents,	36 94	
Legislative diaries,	790 62	
Stationery, etc.,	28 54	
Night work,	1,567 80	
Sundry printing and binding,	205 67	
		8,504 52
HOUSE.		
900 copies abstract of report of the Auditor of Accounts,	$265 04	
900 copies testimony of the Gas and Electric Light Commissioners before a legislative committee relative to water gas,	122 03	
900 copies Auditor of Accounts' statement of estimates for the year 1902,	100 34	
Sundry other House documents,	6,166 57	
Calendar,	1,475 56	
Journal,	2,405 34	
Journal (cloth),	1,630 99	
Journal (extra session),	293 80	
Index to House documents,	188 08	
Newspapers,	195 75	
Night work,	3,440 10	
Sundry printing,	568 65	
Sundries,	11 00	
		16,863 25

DETAILS No. 123.

PRINTING AND BINDING MANUAL OF THE GENERAL COURT.

[Revised Laws, chap. 9; Acts 1902, chap. 1.]

13,500 copies Manual of the General Court,	3,684 16

DETAILS No. 124.

STATIONERY FOR THE SENATE ORDERED BY THE CLERK.

[Revised Laws, chap. 6; Acts 1902, chap. 1.]

Stationery, etc.,	575 95

DETAILS No. 125.

STATIONERY FOR THE HOUSE ORDERED BY THE CLERK.

[Revised Laws, chap. 6; Acts 1902, chap. 1.]

Stationery, etc.,	970 60
Amount carried forward,	$311,743 18

DETAILS No. 126.

STATIONERY, PRINTING, ETC., ORDERED BY THE SERGEANT-AT-ARMS.

[Revised Laws, chap. 6; Acts 1902, chap. 1.]

Amount brought forward,			$311,743 18
Directories,		$52 00	
Printing and binding,		873 97	
Stationery and office supplies,		35 92	
			961 89

DETAILS No. 127.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Revised Laws, chap. 10; Acts 1902, chap. 1.]

Repairs,		$3,453 27	
Cleaning carpets, etc.,		380 76	
Sundries,		326 90	
Laundering,		74 16	
Telephone and telegrams,		20 01	
Postage (Bulletin)		14 00	
Frank W. Cole, services in document room,		665 00	
William H. Hunt, porter in House corridor,		210 00	
			5,144 10

DETAILS No. 128.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6; Acts 1902, chaps. 1 and 582.]

Committee on agriculture, —			
Advertising,	$91 28		
Carriage hire,	21 50		
Cigars,	5 83		
Hotel bills,	91 60		
Telegrams,	25		
Travelling expenses,	87 86		
		$298 32	
Committee on banks and banking, —			
Advertising,		401 25	
Committee on cities, —			
Advertising,	$811 40		
Carriage hire,	36 00		
Cigars,	14 00		
Hotel bills,	226 65		
Telegrams,	1 35		
Travelling expenses,	64 40		
		1,153 80	
Committee on constitutional amendments, —			
Advertising,		80 15	
Committee on counties, —			
Advertising,	$136 83		
Carriage hire,	10 50		
Amounts carried forward,		$1,933 52	$317,849 17

STATEMENT VII. **Revenue Expenses.** DETAILS 128.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,		$1,933 52	$317,849 17
Cigars,	$5 40		
Hotel bills,	65 65		
Travelling expenses,	24 80		
		243 18	
Committee on drainage, —			
Advertising,	$89 00		
Carriage hire,	77 35		
Cigars,	22 50		
Hotel bills,	304 00		
Telegrams,	4 38		
Travelling expenses,	79 72		
		576 95	
Committee on education, —			
Advertising,	$187 26		
Carriage hire,	121 25		
Cigars,	35 08		
Hotel bills,	395 70		
Telegrams,	3 70		
Travelling expenses,	342 43		
		1,085 42	
Committee on elections, —			
Advertising,	$15 33		
Expressage,	1 85		
Hotel bills,	124 00		
		141 18	
Committee on election laws, —			
Advertising,	$845 07		
Hotel bills,	31 65		
		876 72	
Committee on federal relations, —			
Advertising,	$138 22		
Carriage hire,	5 00		
Cigars,	3 40		
Hotel bills,	36 00		
Travelling expenses,	3 60		
		186 22	
Committee on fisheries and game, —			
Advertising,	$591 96		
Carriage hire,	65 00		
Cigars,	10 38		
Hotel bills,	224 07		
Travelling expenses,	99 52		
Use of hall,	5 00		
		995 93	
Committee on harbors and public lands, —			
Advertising,	$276 95		
Carriage hire,	210 25		
Cigars,	16 25		
Hotel bills,	402 62		
Telegrams,	4 30		
Travelling expenses,	220 16		
		1,130 53	
Committee on insurance, —			
Advertising,	$267 63		
Hotel bills,	17 50		
		285 13	
Committee on judiciary, —			
Advertising,		1,554 82	
Amounts carried forward,		$9,009 60	$317,849 17

STATEMENT VII. Revenue Expenses. DETAILS 128.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,		$9,009 60	$317,849 17
Committee on labor, —			
Advertising,	$484 47		
Carriage hire,	26 00		
Cigars,	10 30		
Hotel bills,	155 00		
Telegrams,	65		
Travelling expenses,	114 60		
		791 02	
Committee on libraries, —			
Advertising,		1 25	
Committee on liquor law, —			
Advertising,	$332 93		
Carriage hire,	34 00		
Hotel bills,	60 75		
Travelling expenses,	5 95		
		433 63	
Committee on mercantile affairs, —			
Advertising,	$510 21		
Carriage hire,	10 00		
Cigars,	6 50		
Hotel bills,	152 30		
Travelling expenses,	40		
		679 41	
Committee on metropolitan affairs, —			
Advertising,	$1,062 51		
Carriage hire,	50 00		
Cigars,	6 75		
Hotel bills,	66 75		
Telegrams,	70		
Travelling expenses,	40 00		
		1,226 71	
Committee on military affairs, —			
Advertising,	$425 46		
Carriage hire,	167 50		
Cigars,	38 84		
Hotel bills,	293 30		
Telegrams,	3 55		
Travelling expenses,	149 41		
		1,078 06	
Committee on parishes and religious societies, —			
Advertising,		10 65	
Committee on printing, —			
Advertising,		99 71	
Committee on prisons, —			
Advertising,	$9 90		
Carriage hire,	133 25		
Cigars,	8 80		
Hotel bills,	393 55		
Telegrams,	40		
Travelling expenses,	343 73		
		889 63	
Committee on probate and chancery, —			
Advertising,	$643 37		
Carriage hire,	1 50		
Cigars,	3 50		
Hotel bills,	180 55		
Amounts carried forward,		$14,219 67	$317,849 17

STATEMENT VII. Revenue Expenses. DETAILS 128.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,		$14,219 67	$317,849 17
Telegrams,	$0 75		
Travelling expenses,	44 50		
		874 17	
Committee on public charitable institutions, —			
Advertising,	$57 55		
Carriage hire,	246 50		
Cigars,	42 00		
Hotel bills,	383 50		
Telegrams,	7 20		
Travelling expenses,	414 16		
		1,150 91	
Committee on public health, —			
Advertising,	$233 74		
Carriage hire,	60 00		
Cigars,	21 00		
Hotel bills,	231 50		
Telegrams,	65		
Travelling expenses,	37 45		
		584 34	
Committee on public lighting, —			
Advertising,	$403 07		
Carriage hire,	117 00		
Cigars,	21 00		
Hotel bills,	88 50		
Telegrams,	40		
Travelling expenses,	21 86		
		651 83	
Committee on public service, —			
Advertising,	$617 72		
Cigars,	1 00		
Hotel bills,	52 65		
Travelling expenses,	25		
		671 62	
Committee on railroads, —			
Advertising,	$188 85		
Carriage hire,	14 00		
Hotel bills,	93 00		
Travelling expenses,	32 00		
		327 85	
Committee on roads and bridges, —			
Advertising,	$74 69		
Carriage hire,	117 00		
Cigars,	14 00		
Hotel bills,	135 10		
Telegrams,	1 85		
Travelling expenses,	91 03		
		433 67	
Committee on State House, —			
Advertising,	$141 88		
Hotel bills,	44 00		
		185 88	
Committee on street railways, —			
Advertising,	$792 72		
Carriage hire,	83 00		
Cigars,	10 40		
Hotel bills,	213 60		
Telegrams,	80		
Travelling expenses,	94 14		
		1,194 66	
Amounts carried forward,		$20,294 60	$317,849 17

STATEMENT VII. Revenue Expenses. DETAILS 128.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Amounts brought forward,		$20,294 60	$317,849 17
Committee on taxation, —			
Advertising,	$549 51		
Hotel bills,	25 05		
		574 56	
Committee on towns, —			
Advertising,	$228 73		
Cigars,	10 30		
Hotel bills,	35 25		
Travelling expenses,	44 13		
		318 41	
Committee on water supply, —			
Advertising,	$454 49		
Carriage hire,	109 00		
Cigars,	33 75		
Hotel bills,	438 75		
Telegrams,	6 00		
Travelling expenses,	336 28		
		1,378 27	
Committee on ways and means, —			
Advertising,	$92 33		
Carriage hire,	39 50		
Cigars,	11 65		
Clerical assistance,	700 00		
Hotel bills,	92 44		
Telegrams,	1 60		
Travelling expenses,	87 72		
		1,025 24	
Senate committee on rules, —			
John E. Abbott, services,		1,200 00	
House committee on rules, —			
Henry C. Merwin, services,	$1,500 00		
Assistance,	750 00		
Typewriter supplies,	84 70		
		2,334 70	
Special committee on dedication of monument at Dorchester Heights, —			
Carriage hire,		60 00	
Special committee on Governor's message relating to street railways, —			
Advertising,		56 71	
Special committee on the funeral of the late Henry G. Greene, —			
Carriage hire,	$9 00		
Hotel bills,	7 50		
Telegrams,	50		
Travelling expenses,	12 25		
		29 25	
Clerical services, copying advertisements,		440 25	
Making up pay rolls,		100 00	
Postage,		124 36	
			27,936 35
			$345,785 52

DETAILS No. 129.

EXPENSES OF LEGISLATIVE BULLETIN.

[Res. 1902, chap. 3; Acts 1902, chap. 208.]

A. M. Bridgman, services, ...	$750 00	
Printing and binding, ...	2,742 07	
		$3,492 07

GOVERNOR AND COUNCIL.

DETAILS No. 130.

GOVERNOR'S SALARY.

[Revised Laws, chap. 4.]

W. Murray Crane, Governor, ...			$8,000 00

DETAILS No. 131.

COMPENSATION AND TRAVELLING EXPENSES OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Revised Laws, chaps. 4 and 6; Acts 1902, chap. 3.]

John L. Bates, Lieutenant-Governor, —			
Salary, ...	$2,000 00		
Travelling expenses, ...	9 25		
		$2,009 25	
COUNCILLORS.			
David F. Slade, District 1, —			
Salary, ...	$800 00		
Travelling expenses, ...	145 60		
		945 60	
Arthur A. Maxwell, District 2, —			
Salary, ...	$800 00		
Travelling expenses, ...	6 00		
		806 00	
Henry D. Yerxa, District 3, —			
Salary, ...	$800 00		
Travelling expenses, ...	4 80		
		804 80	
Jeremiah J. McNamara, District 4, —			
Salary, ...	$800 00		
Travelling expenses, ...	4 75		
		804 75	
David I. Robinson, District 5, —			
Salary, ...	$729 03		
Travelling expenses, ...	92 65		
		821 68	
S. Herbert Howe, District 6, —			
Salary, ...	$800 00		
Travelling expenses, ...	123 00		
		923 00	
Lucius Field, District 7, —			
Salary, ...	$800 00		
Travelling expenses, ...	86 19		
		886 19	
Julius H. Appleton, District 8, —			
Salary, ...	$800 00		
Travelling expenses, ...	173 00		
		973 00	
Amounts carried forward, ...		$8,974 27	$8,000 00

STATEMENT VII. Revenue Expenses. DETAILS 132 TO 136.

COMPENSATION AND TRAVELLING EXPENSES OF LIEUTENANT-GOVERNOR AND COUNCIL — *Concluded.*

Amounts brought forward,		$8,974 27	$8,000 00
RETIRING MEMBERS OF COUNCIL.			
George F. Harwood, District 5, —			
Salary,	$70 97		
Travelling expenses,	15 00		
		85 97	
			9,060 24

DETAILS No. 132.

GOVERNOR'S PRIVATE SECRETARY.

[Revised Laws, chap. 4; Acts 1902, chap. 3.]

John B. Smith,	2,500 00

DETAILS No. 133.

EXECUTIVE SECRETARY.

[Revised Laws, chap. 4; Acts 1902, chap. 3.]

Edward F. Hamlin,	2,000 00

DETAILS No. 134.

EXECUTIVE STENOGRAPHER.

[Revised Laws, chap. 4; Acts 1902, chap. 3.]

Francis Hurtubis, Jr.,	1,500 00

DETAILS No. 135.

MESSENGERS.

[Revised Laws, chap. 4; Acts 1892, chaps. 3, 523 and 545.]

William H. Jarvis,[1] to June 1,	$500 00	
William L. Reed, from July 1,	500 00	
Robert C. Booker, Jr., from July 1,	400 00	
		1,400 00

DETAILS No. 136.

EXECUTIVE CONTINGENT.

[Revised Laws, chap. 4; Acts 1902, chap. 3.]

Books and newspapers,	$64 05	
Care of rooms,	51 96	
Clerical assistance,	125 48	
Amounts carried forward,	$241 49	$24,460 24

[1] Deceased.

STATEMENT VII. **Revenue Expenses.** DETAILS 137 TO 139.

EXECUTIVE CONTINGENT — *Concluded.*

Amounts brought forward,	$241 49	$24,460 24
Expenses at State camp ground,	179 98	
Messenger,	539 50	
Stenographers,	129 00	
Sundries,	91 90	
Telephone and telegrams,	302 82	
Travelling expenses,	481 80	
Typewriter,	50 00	
		2,016 49

DETAILS No. 137.

EXECUTIVE POSTAGE, PRINTING AND STATIONERY.

[Revised Laws, chap. 6; Acts 1902, chap. 3.]

Postage,	$271 05	
Printing,	177 12	
Stationery and office supplies,	153 35	
		601 52

DETAILS No. 138.

COUNCIL CONTINGENT.

[Revised Laws, chap. 6; Acts 1902, chap. 3.]

Care of council chamber,	$23 84	
Clerical assistance,	653 00	
Sundries,	85 46	
Travelling expenses,	1,181 56	
		1,943 86

DETAILS No. 139.

COUNCIL POSTAGE, PRINTING AND STATIONERY.

[Revised Laws, chap. 6; Acts 1902, chap. 3.]

Postage,	$72 40	
Printing,	131 86	
Stationery and supplies,	174 15	
		378 41
		$29,400 52

DETAILS No. 140.

EXTRAORDINARY EXPENSES.

[Revised Laws, chap. 4; Acts 1902, chap. 3.]

Reception to H. R. H. Prince Henry of Prussia, —		
Firing salute, Battery A,	$386 32	
Escort, First Corps Cadets,	282 12	
First Battalion Cavalry,	1,209 01	
Naval Brigade,	2,041 20	
Carriages and sundry expenses,	93 14	
Samuel Dalton, extra services,	250 00	
		$4,261 79
Reception to French Mission, —		
Firing salute, Battery A,	$171 80	
Escort, Troop A, Cavalry,	340 72	
Breakfast,	825 00	
Carriages and sundry expenses,	249 40	
		1,586 92
Reception to Governor of Rhode Island and staff, —		
Luncheon,	. . .	39 45
Reception to President of the United States, first visit, —		
Firing salute, Battery A,	$366 32	
Escort, First Battalion Cavalry,	882 59	
Carriages and sundry expenses,	531 63	
Dinner, etc.,	818 35	
		2,598 89
Reception to President of the United States, second visit, —		
Firing salute, Battery A,	$163 52	
Escort, Eighth Regiment,	282 52	
Naval Brigade,	106 06	
First Battalion Cavalry,	964 51	
Troop F, Cavalry,	1,229 49	
Band,	120 00	
Carriages and sundry expenses,	217 51	
Symphony Hall, rent,	300 00	
		3,383 61
Reception to H. R. H. Prince of Siam and suite, —		
Carriages and sundry expenses,	$391 55	
Dinners,	389 05	
		780 60
Expenses to Fort Riley, Kansas, Camp of Instruction, —		
Brig. Gen. J. H. Whitney, travelling expenses,	$144 15	
Col. Charles K. Darling, travelling expenses,	144 15	
		288 30
Expenses visiting George, Jr., Republic, —		
George H. Carleton, travelling expenses,	$23 99	
M. H. Walker, travelling expenses,	21 50	
		45 49
		$12,985 05

SECRETARY'S DEPARTMENT.

DETAILS No. 141.

[Revised Laws, chap. 5; Acts 1902, chaps. 20, 364 and 469.]

SECRETARY OF THE COMMONWEALTH.		
William M. Olin,	. . .	$3,500 00
CLERKS.		
Isaac H. Edgett, first,	$2,500 00	
Herbert H. Boynton, second,	2,200 00	
		4,700 00
CHIEF OF ARCHIVES DIVISION.		
James J. Tracy,	. . .	2,000 00
CASHIER.		
Carrie S. Delano,	. . .	1,200 00
EXTRA CLERKS.		
Peter F. J. Carney,	$1,500 00	
Samuel M. Barton,	1,400 00	
Edward M. Ransom,	1,200 00	
William H. Morgan,	1,200 00	
George F. Crafts,	1,200 00	
Francis T. Crafts,	1,000 00	
George W. Prescott,	1,000 00	
George B. Gurney,	1,000 00	
Alice R. Farnum,	916 66	
Helen Hadley,	840 00	
Leonora B. Miskelly,	800 00	
Grace I. Cleveland,	800 00	
Agnes E. Kimball,	800 00	
Martha J. Moore,	799 99	
Mary E. Burgess,	733 33	
Annie E. Lawler,	733 33	
Elizabeth A. Bagley,	720 00	
Harriet E. Dickerman,	666 66	
Abba L. Southworth,	660 00	
Ella M. Burt,	660 00	
Annie L. Burr,	605 00	
Rose M. Stevens,	600 00	
Joseph S. Manning,	583 34	
Florence Fogerty,	480 00	
Fanny E. Culley,	300 00	
Florence G. King,	233 87	
Extra clerical service,	528 75	
		21,960 93
MESSENGERS.		
William H. Carney,	$900 00	
Edward H. Redstone,	560 00	
Martin I. Hanscom,	347 07	
Arnold W. Whittaker,	220 00	
George Bragan,	180 00	
Sundry messenger service,	32 00	
		2,239 07
Amount carried forward,	. . .	$35,600 00

STATEMENT VII. Revenue Expenses. DETAILS 142 TO 144.

SECRETARY'S DEPARTMENT — *Concluded.*

Amount brought forward,		$35,600 00
INCIDENTALS.		
Printing, engraving and binding,	$1,358 94	
Postage,	827 06	
Stationery and office supplies,	341 75	
Sundries,	142 08	
Typewriter exchange,	79 50	
Parchments,	44 50	
		2,793 83
		$38,393 83

DETAILS No. 142.

EXCHANGE AND DISTRIBUTION OF PUBLIC DOCUMENTS.

[Revised Laws, chap. 9; Acts 1902, chap. 20.]

Expressage, postage, etc.,	$2,244 74	
Wrapping paper, etc.,	173 46	
Printing,	95 04	
		$2,513 24

DETAILS No. 143.

RECORDS, FILES, PAPERS AND DOCUMENTS IN THE SECRETARY'S DEPARTMENT.

[Acts 1885, chap. 337; 1902, chap. 20.]

CLERICAL ASSISTANCE.		
Frances E. Lewis,	$720 00	
Mary L. Ballou,	705 00	
Helen D. Skilton,	600 00	
Emma L. Abbott,	450 00	
Extra clerical service,	706 68	
		$3,481 68
INCIDENTALS.		
Rebinding and restoring,	$748 30	
Printing,	18 89	
		467 19
		$3,948 87

DETAILS No. 144.

PRESERVATION OF TOWN RECORDS (PREVIOUS TO 1850).

[Acts 1902, chaps. 470 and 532.]

500 copies each of the Vital Records of the following-named towns: —		
Walpole,	$1,030 00	
Princeton,	930 00	
Pelham,	835 00	
Peru,	500 00	
Hinsdale,	440 00	
Montgomery,	270 00	
Alford,	110 00	
		$4,115 00

TREASURER'S DEPARTMENT.

DETAILS No. 145.

[Revised Laws, chap. 6; Acts 1902, chap. 42.]

TREASURER AND RECEIVER-GENERAL.			
Edward S. Bradford,			$5,000 00
CLERKS, ETC.			
Henry S. Bridge, first,		$2,600 00	
A. B. C. Deming, second,		2,100 00	
L. P. Bridge, third,		1,600 00	
Wendell P. Marden, cashier,		2,200 00	
James C. Bond, receiving teller,		1,800 00	
Eben Sumner, paying teller,		1,800 00	
Oreb M. Tucker, assistant paying teller,	$833 33		
Frederick A. Gould, " " "	166 67		
		1,000 00	
George W. Patten, assistant bookkeeper,		1,200 00	
Susan S. Dillingham, fund clerk,		1,500 00	
M. E. Barker, warrant clerk,		1,200 00	
E. M. Dow, files clerk,		900 00	
Maude H. Arey, stenographer,		900 00	
John W. Schenck, messenger,		900 00	
			19,700 00
EXTRA CLERKS.			
M. E. Arey,		$720 00	
Bessie A. Sprague,		720 00	
M. H. Hayes,		495 00	
Emma S. Brooks,		180 00	
Extra clerical services,		129 25	
			2,244 25
INCIDENTALS.			
Check, bond, interest and cash books,		$1,046 00	
Postage,		818 35	
Printing and binding,		784 57	
Stationery, etc.,		509 66	
Sundries,		352 12	
Newspapers and publications,		79 00	
			3,589 70
			$30,533 95

DETAILS No. 146.

TREASURER'S LEGACY TAX CLERK.

[Revised Laws, chap. 6; Acts 1902, chap. 44.]

George S. Hatch,	$1,900 00

STATEMENT VII. Revenue Expenses. DETAILS 147 TO 149.

DETAILS No. 147.

COLLATERAL LEGACY TAX EXPENSES.

[Revised Laws, chaps. 6 and 15; Acts 1902, chap. 44.]

Appraisals of estates,	$511 99	
Clerical service,	75 00	
Stationery and printing,	66 07	
Copying inventories,	36 40	
		$689 46

DETAILS No. 148.

COLLATERAL LEGACY TAX REFUNDED.

[Res. 1902, chap. 14; Acts 1902, chap. 208.]

Ledyard Bill, executor,	$100 00

DETAILS No. 149.

DEPUTY SEALER OF WEIGHTS, MEASURES AND BALANCES.

[Revised Laws, chap. 62, sect. 8; Acts 1902, chaps. 44, 457 and 552.]

Daniel C. V. Palmer,	. . .	$1,350 00
Travel,	$617 15	
Apparatus,	223 95	
Sundries,	125 34	
		966 44
		$2,316 44

AUDITOR'S DEPARTMENT.

DETAILS No. 150.

[Revised Laws, chap. 6; Acts 1902, chaps. 19, 177 and 208.]

AUDITOR OF THE COMMONWEALTH.		
Henry E. Turner,	. . .	$3,500 00
CLERKS.		
William D. Hawley, first,	$2,500 00	
James Pope, second,	2,200 00	
		4,700 00
EXTRA CLERKS.		
William H. Pomeroy,	$1,500 00	
Laura Wilkins,	1,500 00	
Matthew C. Grier,	1,500 00	
		4,500 00
CLERKS AND STENOGRAPHERS.		
Louis Epple, clerk,	$1,200 00	
Irena Hodges, clerk and stenographer,	1,200 00	
Amy Robinson, " "	741 66	
Alida L. Robinson, " "	262 50	
Additional clerical assistance,	355 85	
		3,760 01
STATE PRINTING EXPERT.		
Henry S. Fisher,	. . .	1,500 00
MESSENGER.		
Thomas W. Knight,	. . .	900 00
INCIDENTALS.		
Stationery and office supplies,	$421 43	
Printing and binding,	214 31	
Record and account books,	393 50	
Sundries,	164 75	
Postage,	135 00	
		1,328 99
		$20,189 00

STATEMENT VII. Revenue Expenses. DETAILS 151.

ATTORNEY-GENERAL'S DEPARTMENT.

DETAILS No. 151.

[Revised Laws, chap. 7, sect. 9; Acts 1902, chap. 68.]

ATTORNEY-GENERAL.		
Hosea M. Knowlton, to January 15,	$201 61	
Herbert Parker, from January 15,	4,798 39	
		$5,000 00
ASSISTANTS.		
Frederick E. Hurd, resigned September 1,	$3,000 00	
James M. Hallowell, to January 15,	161 29	
Ralph A. Stewart, from January 16,	3,963 71	
Franklin T. Hammond, to January 15,	120 36	
Robert G. Dodge, from January 16,	3,004 04	
Arthur W. DeGoosh,	2,450 00	
Frederick H. Nash,	2,333 33	
Frederic B. Greenhalge,	1,375 00	
		16,408 33
STENOGRAPHERS.		
Louis H. Freese,	$1,600 00	
Caroline M. Crawford,	1,200 00	
Gertrude A. Burleigh,	900 00	
		3,700 00
MESSENGERS.		
Alexander D. Robinson,	$916 67	
Roy W. Bangs,	29 84	
		946 51
MISCELLANEOUS EXPENSES.		
Books, publications, etc.,	$1,049 91	
Costs in civil actions,	1,288 93	
Examination of titles, records, etc.,	2,880 52	
Experts,	519 37	
Extra clerical assistance,	537 10	
Legal services,	1,445 85	
Messengers' services,	499 00	
Postage,	340 00	
Stationery and printing,	1,198 31	
Sundries,	137 25	
Telephone and telegrams,	490 12	
Travelling expenses,	1,277 36	
		11,663 72
		$37,718 56

STATE HOUSE EXPENSES.

DETAILS No. 152.

CARE OF STATE HOUSE AND GROUNDS.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

STATE HOUSE.		
Labor, —		
Cleaning carpets, etc.,	$225 94	
Cleaning departments,	6,626 20	
Cleaning windows,	520 08	
Sundries,	559 90	
		$7,932 12
Miscellaneous expenses, —		
Burglar alarm service,	$365 00	
Coal platform,	60 00	
Decorations, Prince Henry reception,	245 28	
Detective work,	59 80	
Flag pole and flags,	198 00	
Gas,	49 80	
Ice,	558 85	
Supplies,	827 62	
Sundries,	97	
Telegrams,	60 00	
Washing towels,	303 95	
Wire screens on colonades,	245 00	
		2,974 27
Repairs, —		
Carpenter work,	$1,376 51	
Furniture,	395 13	
Mason work,	228 78	
Painting,	4,064 67	
Roofing,	1,492 61	
Sundries,	487 27	
		8,044 97
GROUNDS.		
Michael Griffin, gardener,	$680 40	
Labor,	834 03	
Repairs, gates, steps, etc.,	117 84	
Sand, loam, etc.,	87 10	
Seeds, plants, etc.,	404 29	
Sundries,	46 85	
		2,170 51
Amount carried forward,	. . .	$21,121 87

STATEMENT VII. **Revenue Expenses.** DETAILS 153 AND 154a.

DETAILS No. 153.

ENGINEERS' DEPARTMENT.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

Amount brought forward,		$21,121 87
CHIEF ENGINEER.		
Charles A. Legg,	$2,400 00	
EMPLOYEES.		
Peter Phenney, assistant engineer,	1,300 00	
Louis E. Blackmer, " "	1,200 00	
Patrick Walsh, " "	1,200 00	
Henry C. Borden, electrician,	1,200 00	
James Lind, assistant electrician,	1,060 00	
John Monohan, steam fitter,	1,000 00	
James Callahan, helper,	800 00	
		10,160 00
FIREMEN, OILERS, ETC.		
Eugene W. Hussey, fireman,	$900 00	
Robert Black, "	900 00	
William Allison, "	900 00	
John Green, "	723 39	
James Hurley, "	675 00	
David S. Tillson, "	525 00	
J. F. Archdeacon, "	176 61	
John L. Chandler, oiler,	1,000 00	
George A. McKendry, "	900 00	
John R. Dexter, "	900 00	
Chauncey Whitcher, "	900 00	
Franklin E. Campbell, cleaner,	669 89	
Haskell S. Baxter, "	525 00	
Extra assistance,	799 41	
		10,494 30
ELEVATORS.		
John B. Walsh, superintendent,	$1,200 00	
R. J. Taylor,	800 00	
N. D. Curry,	800 00	
Robert Glavin,	800 00	
J. W. Cropper,	800 00	
Milo J. Proctor,	800 00	
Charles W. Pitcher,	800 00	
Fred C. Remmonds, to October 31,	600 00	
Haskell S. Baxter,[1] from November 1,	200 00	
		6,800 00

DETAILS No. 154a.

WATCHMEN AND ASSISTANT WATCHMEN.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

WATCHMEN.		
Daniel W. Taft,	$1,000 00	
Joseph R. Brown,	1,000 00	
John F. Berry,	1,000 00	
Amounts carried forward,	$3,000 00	$48,576 17

[1] Transferred from firemen, oilers, etc.

STATEMENT VII. Revenue Expenses. DETAILS 154b AND 155.

WATCHMEN AND ASSISTANT WATCHMEN — *Concluded.*

Amounts brought forward,		$3,000 00	$48,576 17
ASSISTANT WATCHMEN.			
George F. Moses,		900 00	
Henry G. Weston,		900 00	
Charles O. Adams,		900 00	
John H. Weston,		900 00	
Charles E. Pratt,		900 00	
Surrill Flint,		900 00	
Charles F. Tenney,		900 00	
Carroll D. Dimick,		900 00	
Joseph Smith,		900 00	
			11,100 00

DETAILS No. 154b.

MESSENGERS AND PORTERS.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

MESSENGERS.			
Marcus Kimball,	$1,600 00		
Charles W. Philbrick,	1,100 00		
Louis A. Phillips,	1,100 00		
		$3,800 00	
SPECIAL MESSENGER.			
George M. Fillebrown,		1,100 00	
PORTERS.			
Leonard A. Harris,	$700 00		
Benjamin T. Tanner,	700 00		
J. Holman Pryor,	700 00		
Zephaniah H. Clinton,	700 00		
Henry F. Young,	700 00		
John H. Albee, from January 8,	684 95		
John W. Ramsey, attorney for J. Wm. H. Johnson,	11 29		
		4,196 24	
			9,096 24

DETAILS No. 155.

HEAT, LIGHT AND POWER.

[Revised Laws, chap. 10; Acts 1902, chaps. 42 and 545.]

Coal and wood,	$24,427 75	
Electrical supplies,	471 87	
Elevator supplies,	70 05	
Engine and engine room supplies,	1,619 04	
Gas,	112 50	
Grates and smoke consumers,	1,400 00	
Ice,	168 53	
Labor,	852 73	
Repairs, engines, boilers, etc.,	4,116 64	
Removing ashes,	346 50	
Sundries,	36 56	
Water,	5,136 80	
		38,758 97
Amount carried forward,	. . .	$107,531 38

STATEMENT VII. Revenue Expenses. DETAILS 156 TO 158.

DETAILS No. 156.

TELEPHONES.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

Amount brought forward,		$107,531 38
New England Telephone and Telegraph Company, rentals,		5,593 05

DETAILS No. 157.

STATE HOUSE MATRON.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

Margaret Noonan,[1] matron, to March 22,	$180 64	
Abbie H. Wilson, from March 25,	612 90	
		793 54

DETAILS No. 158.

NEW FURNITURE AND FIXTURES.

[Revised Laws, chap. 10; Acts 1902, chap. 42.]

Cabinets,	$117 00	
Carpets,	803 10	
Cases,	735 25	
Chairs,	17 75	
Closets,	63 00	
Curtains,	447 50	
Cuspidores,	9 00	
Desks,	1,273 95	
Elevator safety guards,	250 00	
Rugs,	6 00	
		3,722 55
		$117,640 52

[1] Deceased.

PRINTING.

DETAILS No. 159.

PUBLIC DOCUMENTS.

[Revised Laws, chap. 9; Acts 1902, chap. 48.]

In compliance with law the following reports were issued: —		
5,000 copies Bureau of Statistics of Labor (1900),	$4,982 91	
1,000 copies each of parts (reprinted),	195 10	
		$5,178 01
5,000 copies Bureau of Statistics of Labor (1901),	$2,308 93	
1,000 copies each of parts (reprinted),	348 75	
		2,657 68
15,000 copies State Board of Agriculture,	$5,367 99	
25,000 copies State Board of Agriculture (Experiment Station),	1,131 17	
1,500 copies State Board of Agriculture (Dairy Bureau),	39 74	
		6,538 90
2,800 copies Commissioners of Savings Banks, Part I.,	$2,791 06	
2,000 copies Commissioners of Savings Banks, Part II.,	1,384 08	
		4,175 14
2,250 copies Railroad Commissioners, Parts I.-III.,	$1,824 53	
2,000 copies Railroad Commissioners, Part IV.,	2,255 40	
		4,079 93
2,500 copies Insurance Commissioner, Part I. (Fire and Marine),	$1,802 57	
4,000 copies Insurance Commissioner, Part II. (Life),	1,986 45	
1,500 copies fraternal and beneficiary associations,	66 26	
500 copies text and tables,	13 20	
		3,868 48
4,000 copies Statistics of Manufactures,	$1,678 15	
1,000 copies each of parts (reprinted),	71 38	
		1,749 53
5,000 copies report of State Board of Health.		3,466 30
5,000 copies report of State Board of Education,		2,481 44
4,500 copies report of Metropolitan Water Board,		2,171 66
2,000 copies report of Adjutant-General,		1,735 62
2,500 copies Abstract of Returns from Corporations,		1,688 05
1,500 copies report of the Auditor of Accounts,		1,601 68
2,500 copies report of Chief of District Police,		1,447 15
2,000 copies report of State Board of Charity,		1,392 19
Amount carried forward,		$44,231 76

STATEMENT VII. Revenue Expenses. DETAILS 159.

PUBLIC DOCUMENTS — *Continued.*

Amount brought forward,	$44,231 76
3,500 copies report of Gas and Electric Light Commissioners,	1,232 61
4,000 copies report of the Metropolitan Park Commissioners,	1,163 28
2,000 copies Registration of Births, Marriages and Deaths,	944 96
4,500 copies report of Massachusetts Highway Commissioners,	939 76
2,500 copies Return of Assessed Polls, etc.,	926 74
2,000 copies report of Commissioners of Prisons,	908 78
5,000 copies report of trustees of Massachusetts Agricultural College,	889 48
2,000 copies report of State Board of Insanity,	749 06
2,000 copies report of Tax Commissioner,	699 18
1,500 copies report of State Librarian,	676 37
10,000 copies report of Civil Service Commissioners,	674 81
1,900 copies report of Treasurer and Receiver-General,	642 76
2,500 copies report of Attorney-General of the Commonwealth,	582 09
2,000 copies report of Harbor and Land Commissioners,	545 03
1,500 copies report on Contested Election Cases,	482 04
1,250 copies report of trustees of Perkins Institution for the Blind (1901),	404 50
1,500 copies Aggregate of Polls, Property and Taxes,	358 92
2,000 copies report of Commissioners on Fisheries and Game,	348 64
2,000 copies report of State Board of Conciliation and Arbitration,	334 62
2,000 copies report of trustees of Worcester Insane Hospital,	331 56
2,000 copies report of trustees of Lyman and Industrial Schools,	292 44
1,250 copies report of trustees of Perkins Institution for the Blind,	271 14
1,500 copies report of Boston Board of Police,	266 86
1,500 copies report of Board of Cattle Commissioners,	252 06
3,500 copies report of Board of Registration in Medicine,	250 87
2,000 copies report of trustees of Massachusetts Hospital for Dipsomaniacs and Inebriates,	206 68
2,000 copies report of trustees of Taunton Insane Hospital,	196 08
2,000 copies report of trustees of Westborough Insane Hospital,	180 17
2,000 copies report of trustees of Northampton Insane Hospital,	176 52
2,000 copies report of trustees of Danvers Insane Hospital,	174 98
1,500 copies report of Board of Police for the city of Fall River,	173 96
1,500 copies report of Controller of County Accounts,	172 07
1,500 copies report of trustees of Massachusetts Hospital for Epileptics,	163 35
2,000 copies report of the Free Public Library Commission,	153 54
Amount carried forward,	$60,997 67

STATEMENT VII. Revenue Expenses. DETAILS 160.

PUBLIC DOCUMENTS — *Concluded.*

Amount brought forward,	$60,997 67	
1,500 copies report of trustees of Medfield Insane Asylum,	136 19	
1,500 copies report of Secretary of the Commonwealth,	92 23	
2,000 copies report of Commissioner of Public Records,	85 18	
2,500 copies report of trustees of Massachusetts State Sanatorium (1902),	75 29	
1,500 copies report of Wachusett Mountain State Reservation Commission,	67 55	
2,500 copies report of trustees of Massachusetts State Sanatorium (1901),	54 45	
1,500 copies report of Board of Registration in Pharmacy,	51 84	
1,500 copies report of Inspector of Gas Meters,	39 34	
1,500 copies report of Commissioners of Firemen's Relief Fund,	38 02	
1,500 copies report of Commissioners of Nautical Training School,	37 48	
2,500 copies report of Board of Registration in Dentistry,	30 89	
500 copies title and index to public documents,	27 21	
1,500 copies report of Commissioners on War Records,	9 18	
1,500 copies report of the Greylock Reservation Commission,	8 77	
Binding 500 copies each of Vols. I. to X. and Vol. XII. of Public Documents for 1901,	4,230 00	
Storage of plates,	1,200 00	
Binding Vol. XI. of Public Documents of 1900,	378 00	
Postage and express,	9 76	
Sundry printing,	7 38	
		67,577 43

DETAILS No. 160.

GENERAL LAWS.

[Pamphlet edition of Acts and Resolves.]
[Revised Laws, chap. 9; Acts 1902, chap. 48.]

25,000 copies, —		
Presswork and composition,	$1,947 03	
Binding,	774 26	
10,000 one-cent wrappers, printed,	138 04	
Printing, folding, addressing, mailing and shipping signatures,	213 47	
		3,072 80
Amount carried forward,	. . .	$70,650 23

STATEMENT VII. Revenue Expenses. DETAILS 161 TO 164.

DETAILS No. 161.

ACTS AND RESOLVES (BLUE BOOK).

[Revised Laws, chap. 9; Acts 1902, chap. 48.]

Amount brought forward,		$70,650 23
12,000 copies, —		
Composition and presswork,	$3,848 54	
Binding,	2,233 61	
Electrotyping and boxing plates,	297 72	
Labels,	19 75	
		6,399 62

DETAILS No. 162.

TERM REPORTS.

[Revised Laws, chap. 9; Acts 1902, chap. 48.]

453 copies each of Massachusetts reports, Vols. 178 and 179,		1,223 10

DETAILS No. 163.

ASSESSORS' BOOKS AND BLANKS.

[Revised Laws, chap. 12; Acts 1902, chap. 48.]

Printing 474 valuation books,	$686 81	
Expressing,	76 49	
Sundry printing,	15 74	
		779 04

DETAILS No. 164.

PRINTING AND DISTRIBUTING BALLOTS FOR ELECTIONS.

[Revised Laws, chap. 11; Acts 1902, chap. 48.]

State election, —		
Ballots, instruction cards, etc.,	$5,193 70	
Folding, counting, etc.,	1,169 18	
Electrotyping,	351 50	
Shipping, etc.,	350 00	
Expressing,	268 35	
Night work,	193 00	
Packing cases,	175 30	
Miscellaneous,	52 65	
Ballots, etc., for Bardwell votometer,	214 99	
Ballots (liquor license),	119 59	
		8,088 26
Amount carried forward,		$87,140 25

DETAILS No. 165.

PUBLISHING LAWS.

[Revised Laws, chap. 9; Acts 1902, chap. 48.]

Amount brought forward,		$87,140 25
"Boston Daily Advertiser," publishing general laws,		500 00

DETAILS No. 166.

REGISTRATION BOOKS AND BLANKS, INDEXING RETURNS AND EDITING REGISTRATION REPORTS.

[Revised Laws, chap. 11; Acts 1902, chap. 48.]

Card index,	$1,750 89	
F. A. Harris, services,	1,100 00	
Printing and binding,	876 99	
		3,727 88

DETAILS No. 167.

PURCHASE OF PAPER FOR THE COMMONWEALTH.

[Revised Laws, chap. 5; Acts 1902, chap. 48.]

Paper purchased under the direction of the Secretary of the Commonwealth, —		
Carter, Rice & Co.,	$31,053 47	
Advertising,	27 90	
		31,081 37

DETAILS No. 168.

PREPARATION OF TABLES AND INDEXES RELATING TO THE STATUTES OF THE PRESENT AND PREVIOUS YEARS.

[Revised Laws, chap. 9; Acts 1902, chap. 3.]

Fisher Ames, services,		500 00

DETAILS No. 169.

MASSACHUSETTS REVOLUTIONARY RECORDS.

[Res. 1901, chap. 5; Acts 1901, chap. 324.]

Printing and binding 1,000 copies each of Vols. IX. and X., "Massachusetts Soldiers and Sailors in the Revolutionary War,"	$6,023 44	
Slips,	4 00	
		6,027 44
Amount carried forward,		$128,976 94

STATEMENT VII. Revenue Expenses. DETAILS 170 TO 174.

DETAILS No. 170.

PUBLICATION OF SPECIAL LAWS.

[Res. 1902, chap. 55; Acts 1902, chap. 341.]

Amount brought forward,		$128,976 94
Printing and binding 1,500 copies 1898–1901,	$4,306 81	
Clerical services,	350 00	
		4,656 81

DETAILS No. 171.

PRINTING REVISED LAWS.

[Res. 1901, chap. 123; 1902, chap. 1; Acts 1902, chap. 208.]

Printing and binding 7,500 copies of Laws,	$22,982 06	
Printing and binding 7,500 copies of Index,	11,559 07	
Charles N. Harris, preparing and editing Index,	5,500 00	
Sundry parties, services,	1,497 00	
Shipping,	154 00	
		41,692 13

DETAILS No. 172.

BLANK FORMS FOR TOWN OFFICERS.

[Revised Laws, chap. 11; Acts 1902, chap. 48.]

Blanks, etc.,	$1,868 01	
Advertising,	1,161 53	
6,000 copies "Laws relating to Elections,"	509 77	
Envelopes,	163 42	
5,000 copies "Supplement to Election Laws,"	98 02	
		3,800 75

DETAILS No. 173.

GUIDE BOOK OF THE STATE HOUSE.

[Res. 1901, chap. 93; 1902, chap. 16; Acts 1901, chap. 532.]

Printing cards,		2 25

DETAILS No. 174.

COMMITTEE ON PRINTING REVISED LAWS.

[Res. 1901, chap. 122; Acts 1902, chaps. 208 and 469.]

Editing and proof-reading,	$400 00	
Clerical assistance,	200 00	
		600 00
Amount carried forward,		$179,728 88

DETAILS No. 175.

PRINTING REPORTS OF CAPITAL TRIALS.

[Acts 1900, chap. 49.]

Amount brought forward, ...	$179,728 88
Printing and binding 500 copies trial of John O'Neil, . . .	1,582 86
	$181,311 74

JUDICIARY.

DETAILS No. 176.

SUPREME JUDICIAL COURT.

[Revised Laws, chaps. 156 and 165; Acts 1902, chap. 18.]

Oliver W. Holmes,[1] chief justice, salary,	$7,974 47		
Travel,	469 08		
		$8,443 55	
Marcus P. Knowlton,[2] associate justice, salary,	$8,020 16		
Travel,	500 00		
		8,520 16	
James M. Morton, associate justice, salary,	$8,000 00		
Travel,	500 00		
		8,500 00	
John Lathrop, associate justice, salary,	$8,000 00		
Travel,	500 00		
		8,500 00	
James M. Barker, associate justice, salary,	$8,000 00		
Travel,	500 00		
		8,500 00	
John W. Hammond, associate justice, salary,	$8,000 00		
Travel,	500 00		
		8,500 00	
William C. Loring, associate justice, salary,	$8,000 00		
Travel,	500 00		
		8,500 00	
Henry K. Braley, associate justice, from December 24, salary,	$172 05		
Travel,	10 75		
		182 80	
			$59,646 51
CLERK.			
Henry A. Clapp, salary,			3,000 00
REPORTER OF DECISIONS.			
Henry W. Swift, reporter,		$4,000 00	
Mary Douglass,		1,177 15	
Eugene A. Gilmore,		485 00	
Robert Clement,		20 00	
Books, etc.,		273 60	
Stationery,		9 50	
Sundries,		34 75	
			6,000 00
Amount carried forward,			$68,646 51

[1] Resigned December 8. [2] Chief justice from December 17.

STATEMENT VII. Revenue Expenses. DETAILS 177.

SUPREME JUDICIAL COURT — *Concluded.*

Amount brought forward,		$68,646 51
EXPENSES, SUPREME JUDICIAL COURT.		
Books and binding,	$72 50	
Commissioners' services,	60 00	
Minister's services (opening court),	5 00	
Postage,	12 52	
Printing,	244 75	
Stationery and supplies,	467 69	
		862 46
OFFICERS IN ATTENDANCE UPON THE SUPREME JUDICIAL COURT.		
Robert Herter,	$400 00	
James F. McCarthy,	400 00	
Robert J. Murray,	400 00	
Daniel H. Ryan,	400 00	
Christie A. Scheele,	400 00	
James J. Lyons,	400 00	
		2,400 00
SUPREME JUDICIAL COURT, CLERKS.		
Roselle Wyllys,	$1,200 00	
Frances W. Pike,	500 00	
M. E. Crosby,	71 10	
John M. Gould,	10 00	
		1,781 10
CLERK FOR SUPREME JUDICIAL COURT, SUFFOLK COUNTY.		
John Noble,		1,500 00
RETIRED JUSTICES, SUPREME JUDICIAL COURT.		
Charles Allen,		5,250 00

DETAILS No. 177.

SUPERIOR COURT.

[Revised Laws, chap. 157; Acts 1902, chaps. 18, 383, 469, 499 and 545.]

Albert Mason, chief justice, salary,	$7,000 00		
Travel,	500 00	$7,500 00	
Edgar J. Sherman, associate justice, salary,	$6,500 00		
Travel,	500 00	7,000 00	
Robert R. Bishop, associate justice, salary,	$6,500 00		
Travel,	500 00	7,000 00	
Daniel W. Bond, associate justice, salary,	$6,500 00		
Travel,	500 00	7,000 00	
Henry K. Braley,[1] associate justice, to December 23, salary,	$6,360 21		
Travel,	489 25	6,849 46	
John Hopkins,[2] associate justice, to May 19, salary,	$2,498 65		
Travel,	192 21	2,690 86	
Amounts carried forward,		$38,040 32	$80,440 07

[1] Appointed to Supreme Judicial Court. [2] Deceased.

STATEMENT VII. **Revenue Expenses.** DETAILS 177.

SUPERIOR COURT — *Continued.*

Amounts brought forward, ...		$38,040 32	$80,440 07
Elisha B. Maynard, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Franklin G. Fessenden, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
James B. Richardson, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Frederick Lawton, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Henry N. Sheldon, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Francis A. Gaskill, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
John H. Hardy, associate justice, salary,	$6,500 00		
Travel, ...	500 00		
		7,000 00	
William B. Stevens, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
John A. Aiken, associate justice, salary,	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Charles U. Bell, associate justice, salary,	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Edward P. Pierce, associate justice, salary, ...	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Jabez Fox, associate justice, salary, .	$6,500 00		
Travel, ...	500 00		
		7,000 00	
Charles A. DeCourcey, associate justice, from June 4, salary, ...	$3,737 50		
Travel, ...	287 50		
		4,025 00	
Robert O. Harris, associate justice, from June 4, salary, ...	$3,737 50		
Travel, ...	287 50		
		4,025 00	
Lemuel LeB. Holmes, associate justice, from June 4, salary, ...	$3,737 50		
Travel, ...	287 50		
		4,025 00	
Amounts carried forward, ...		$134,115 32	$80,440 07

SUPERIOR COURT — *Concluded.*

Amounts brought forward,		$134,115 32	$80,440 07
William C. Wait, associate justice, from June 5, salary,	$3,719 45		
Travel,	286 11		
		4,005 56	
			138,120 88
ASSISTANT CLERK, SUPERIOR COURT, SUFFOLK.			
Henry E. Bellew, from August 1,		. . .	250 00

DETAILS No. 178.

COURTS OF PROBATE AND INSOLVENCY.

[Revised Laws, chap. 164; Acts 1902, chaps. 18, 412, 469 and 532.]

SALARIES OF JUDGES.		
John W. McKim, Suffolk County,	$5,000 00	
Robert Grant, Suffolk County,	5,000 00	
Charles J. McIntire, Middlesex County,	4,500 00	
George F. Lawton, Middlesex County,	4,500 00	
Rollin E. Harmon, Essex County,	4,500 00	
William T. Forbes, Worcester County,	4,500 00	
William E. Fuller, Bristol County,	3,000 00	
Charles L. Long, Hampden County,	3,000 00	
James H. Flint, Norfolk County,	2,800 00	
Edward T. Slocum, Berkshire County,	2 500 00	
Benjamin W. Harris, Plymouth County,	1,970 00	
William G. Bassett, Hampshire County,	1,600 00	
Francis M. Thompson, Franklin County,	1,500 00	
Hiram P. Harriman,[1] Barnstable County,	1,083 33	
Thaddeus C. Defriez, Nantucket County,	900 00	
Charles G. M. Dunham, Dukes County,	700 00	
Freeman H. Lothrop, Barnstable County, from November 5,	202 23	
		47,255 56
SERVICES FOR OTHER JUDGES.		
James H. Flint,	$195 00	
William T. Forbes,	15 00	
William E. Fuller,	60 00	
Rollin E. Harmon,	30 00	
Benjamin W. Harris,	15 00	
Charles L. Long,	75 00	
Francis M. Thompson,	15 00	
		405 00
SALARIES OF REGISTERS.		
Elijah George, Suffolk County,	$5,000 00	
Samuel H. Folsom, Middlesex County,	4,000 00	
Jeremiah T. Mahoney, Essex County,	3,300 00	
George H. Harlow, Worcester County,	3,000 00	
Samuel B. Spooner, Hampden County,	2,500 00	
Arthur M. Alger, Bristol County,	2,500 00	
Jonathan Cobb, Norfolk County,	2,300 00	
Frederick R. Shaw, Berkshire County,	1,800 00	
John C. Sullivan, Plymouth County,	1,800 00	
Hubbard M. Abbott, Hampshire County,	1,600 00	
Francis N. Thompson, Franklin County,	1,500 00	
Freeman H. Lothrop,[2] Barnstable County,	1,097 77	
Beriah T. Hillman, Dukes County,	700 00	
Amounts carried forward,	$31,097 77	$266,471 51

[1] Resigned November 1. [2] Appointed judge November 5.

STATEMENT VII. Revenue Expenses. DETAILS 179.

COURTS OF PROBATE AND INSOLVENCY — *Concluded.*

Amounts brought forward,	$31,097 77	$266,471 51
Henry Riddell, Nantucket County,	900 00	
Clarendon A. Freeman, Barnstable County, from November 24,	133 63	
		32,131 40
SALARIES OF ASSISTANT REGISTERS.		
Eugene Tappan, Suffolk County,	$2,800 00	
William E. Rogers, Middlesex County,	2,500 00	
Ezra D. Hines, Essex County,	2,300 00	
Fred. H. Chamberlain, Worcester County,	2,300 00	
John D. Cobb, Norfolk County,	1,200 00	
Estelle M. Lapham, Hampden County,	1,000 00	
Mabel W. Smith, Bristol County,	1,000 00	
Elwyn W. Hawes, temporary, from November 8 to 24,	57 78	
		13,157 78
CLERK TO REGISTER OF SUFFOLK COUNTY.		
James L. Crombie,	. . .	1,200 00
CLERICAL ASSISTANCE TO REGISTERS OF PROBATE AND INSOLVENCY.		
Barnstable County,	$364 68	
Berkshire County,	600 00	
Bristol County,	1,141 76	
Essex County,	3,230 00	
Franklin County,	495 00	
Hampden County,	950 00	
Hampshire County,	391 00	
Middlesex County,	4,908 05	
Norfolk County,	1,308 00	
Plymouth County,	1,013 34	
Suffolk County,	5,100 00	
Worcester County,	4,349 70	
		23,851 53
EXPENSES.		
Suffolk County, stationery,	. . .	1,364 78

DETAILS No. 179.

DISTRICT ATTORNEYS.

[Revised Laws, chap. 7; Acts 1902, chaps. 18, 471, 530, 532 and 545.]

Oliver Stevens, Suffolk District,	$5,000 00	
George A. Sanderson, Northern District,	2,400 00	
W. Scott Peters, Eastern District,	2,400 00	
Rockwood Hoar, Middle District,	2,400 00	
Asa P. French, Southeastern District,	2,400 00	
Lemuel LeB. Holmes,[1] Southern District,	935 00	
L. Elmer Wood, Southern District, from July 24,	780 64	
James F. Swift, Southern District, from December 1,	183 34	
John F. Noxon, Western District,	2,100 00	
Dana Malone, Northwestern District,	1,350 00	
		19,948 98
ASSISTANT DISTRICT ATTORNEYS.		
Michael J. Sughrue, Suffolk District,	$3,550 00	
John D. McLaughlin, Suffolk District,	3,550 00	
Amounts carried forward,	$7,100 00	$358,125 98

[1] Resigned June 4. Appointed judge Superior Court.

DISTRICT ATTORNEYS — *Concluded.*

Amounts brought forward,	$7,100 00	$358,125 98
Hugh Bancroft, Northern District,	1,500 00	
Roland H. Sherman, Eastern District,	1,300 00	
George S. Taft, Middle District,	1,200 00	
Richard W. Nutter, Southeastern District,	1,400 00	
James M. Swift, Southern District, to August 8,	735 48	
Henry H. Baker, Southern District, from August 8,	377 42	
Frank B. Fox, Southern District, from December 4,	87 10	
		13,700 00
CLERK TO DISTRICT ATTORNEY FOR SUFFOLK COUNTY.		
Frederick H. Chase,		1,800 00

DETAILS No. 180.

COURT OF LAND REGISTRATION.

[For registering and confirming titles to land.]
[Revised Laws, chap. 128; Acts 1902, chap. 41.]

JUDGES.		
Leonard A. Jones, judge,	$4,500 00	
Charles T. Davis, associate judge,	4,000 00	
RECORDER.		
Clarence C. Smith,	4,500 00	
CLERKS, EXAMINERS, ETC.		
Edward S. Foster, clerk,	1,525 00	
Alice C. Fletcher, clerk,	980 00	
Frederick A. Kennett,	710 00	
Howard McDougall,	140 00	
Advertising,	1,591 60	
Books,	43 05	
Examination of titles,	7,553 33	
Extra clerical service,	73 00	
Printing,	18 81	
Service of citations,	576 28	
Sundries,	31 10	
Travelling expenses,	39 45	
		26,281 62
		$399,907 60

STATEMENT VII. Revenue Expenses. DETAILS 181.

COMMISSIONERS, ETC.

DETAILS No. 181.

TAX COMMISSIONER'S DEPARTMENT.

[Revised Laws, chaps. 14 and 110; Acts 1902, chap. 30.]

COMMISSIONER.		
William D. T. Trefry,		$3,500 00
DEPUTY COMMISSIONER.		
Harrison G. Otis,		2,500 00
CLERKS.		
E. D. Endicott, first,	$2,000 00	
H. B. Nottage, second,	1,500 00	
		3,500 00
EXTRA CLERKS.		
M. T. R. Tong,	$1,200 00	
H. R. Homer,	1,150 00	
S. W. Hudson,	1,060 00	
A. A. Holt,	960 00	
A. M. Bunker,	900 00	
A. E. Taylor,	839 25	
B. M. Converse,	720 00	
H. M. Church,	650 00	
G. M. Howard,	635 37	
E. C. Church,	600 00	
G. M. Eaton,	585 00	
A. J. E. Perkins,	585 00	
M. L. Spear,	585 00	
B. B. Bence,	540 00	
E. M. Davis,	540 00	
G. S. Leavitt,	540 00	
A. M. Mansfield,	540 00	
B. M. Wheeler,	495 00	
E. Hubbard,	495 00	
J. M. Clark,	450 00	
E. P. Tullock,	450 00	
A. L. Whittemore,	397 50	
A. F. Crosby,	380 00	
R. Humphry,	350 00	
F. M. Harmon,	253 16	
G. L. Hayward,	152 00	
E. G. Downing,	40 32	
M. F. Yeaton,	40 32	
		16,132 92
EXPENSES.		
R. L. Day & Co.,	$700 00	
Newspapers, clippings, publications, etc.,	92 05	
Postage,	710 00	
Amounts carried forward,	$1,502 05	$25,632 92

STATEMENT VII. Revenue Expenses. DETAILS 182.

TAX COMMISSIONER'S DEPARTMENT — *Concluded.*

Amounts brought forward,	$1,502 05	$25,632 92
Printing and binding,	1,730 30	
Stationery and office expenses,	316 66	
Sundries,	20 65	
		3,569 66
COMMISSIONERS' TRAVEL.		
W. D. T. Trefry,	$16 10	
H. G. Otis,	381 06	
		397 16
EXPENSES STATE VALUATION.		
P. A. Atwell,	$432 00	
G. M. Eaton,	195 00	
A. J. E. Perkins,	195 00	
M. L. Spear,	195 00	
B. B. Bence,	180 00	
E. M. Davis,	180 00	
G. S. Leavitt,	180 00	
A. M. Mansfield,	180 00	
E. Hubbard,	165 00	
B. M. Wheeler,	165 00	
J. M. Clark,	150 00	
E. P. Tullock,	150 00	
F. M. Harmon,	144 00	
H. M. Church,	130 00	
G. M. Howard,	130 00	
E. C. Church,	120 00	
		2,891 00
		$32,490 74

DETAILS No. 182.

COMMISSIONERS OF SAVINGS BANKS.

[Revised Laws, chap. 113; Acts 1902, chaps. 14, 490 and 545.]

COMMISSIONERS.		
Starkes Whiton, chairman,	$3,500 00	
Warren E. Locke,	3,000 00	
James O. Otis,	3,000 00	
		$9,500 00
CLERKS.		
H. F. Taylor, first,	$2,000 00	
C. W. Levi, second,	1,500 00	
O. M. Tucker, third,	200 00	
		3,700 00
ADDITIONAL CLERKS AND EXPERT ASSISTANTS.		
G. M. Cross,	$226 45	
H. A. Thomas,	75 00	
J. E. Brown,	1,000 00	
		1,301 45
TRAVELLING AND INCIDENTAL EXPENSES.		
Expressage,	$77 21	
Newspapers, publications, etc.,	63 00	
Postage,	158 25	
Printing and binding,	386 14	
Amounts carried forward,	$684 60	$14,501 45

STATEMENT VII. **Revenue Expenses.** DETAILS 183.

COMMISSIONERS OF SAVINGS BANKS — *Concluded.*

Amounts brought forward,	$684 60	$14,501 45
Stationery and office supplies,	59 83	
Sundries,	5 70	
Telephone and telegrams,	14 45	
Travelling expenses commissioners and clerks,	1,621 19	
		2,385 77
		$16,887 22

DETAILS No. 183.

INSURANCE COMMISSIONER.

[Revised Laws, chap. 118; Acts 1902, chap. 37.]

COMMISSIONER.		
Frederick L. Cutting,		$3,500 00
DEPUTY COMMISSIONER.		
Frank H. Hardison,		2,500 00
ACTUARY.		
E. W. Cushman,		2,000 00
EXAMINER.		
W. H. Brown,		2,000 00
CLERKS.		
A. E. Linnell, first,	$2,000 00	
W. O. Richardson, second,	1,500 00	
M. F. Whipple, third,	1,200 00	
		4,700 00
EXTRA CLERKS.		
L. G. Hodgkins,	$1,200 00	
C. E. Weiss,	1,000 00	
M. E. Burrill,	1,000 00	
E. L. Johnson,	1,000 00	
S. E. Flint,	1,000 00	
F. M. Robbins,	1,000 00	
F. M. Page,	1,000 00	
I. L. Baker,	1,000 00	
G. C. Studley,	900 00	
G. M. Hall,	900 00	
G. H. Manks,	900 00	
F. E. Gowell,	840 00	
M. L. McMann,	840 00	
L. H. Young,	840 00	
E. G. Stevens,	840 00	
G. L. Moore,	840 00	
M. H. Dyer,	840 00	
J. S. Davis,	840 00	
B. B. Hadley,	840 00	
K. J. Connorton,	840 00	
S. E. Gould,	825 00	
M. Sanborn,	811 60	
K. L. Scheufele,	705 00	
E. P. Bancroft,	685 00	
Amounts carried forward,	$21,486 60	$14,700 00

STATEMENT VII. Revenue Expenses. DETAILS 184.

INSURANCE COMMISSIONER — *Concluded.*

Amounts brought forward,	$21,486 60	$14,700 00
A. P. Cromack,	680 00	
H. L. Richardson,	640 00	
G. L. Hemenway,	635 00	
M. V. Kelly,	618 55	
A. M. Hawes,	300 00	
A. Robinson,	150 00	
H. A. Stewart,	144 31	
V. I. Bryant,	88 40	
		24,742 86
EXPENSES.		
Expenses of delegate to national convention,	$136 61	
Expert services,	147 40	
Expressage, freight, etc.,	112 58	
Extra clerical assistance,	32 00	
Membership assessment insurance association,	30 00	
Newspapers, publications, etc.,	68 25	
Postage,	362 50	
Printing and binding,	1,739 96	
Stationery and office supplies,	196 31	
Stenographers and typewriters,	36 00	
Sundries,	32 12	
Telephone and telegrams,	37 93	
Travelling expenses, examination of insurance companies,	568 27	
		3,499 93
		$42,942 79

DETAILS No. 184.

HARBOR AND LAND COMMISSIONERS.

[Revised Laws, chaps. 25 and 96; Acts 1902, chap. 45.]

COMMISSIONERS.		
Woodward Emery,	$3,300 00	
Charles C. Doten,	2,700 00	
George E. Smith,	2,700 00	
		$8,700 00
ENGINEERS, CLERICAL ASSISTANCE AND EXPENSES.		
F. W. Hodgdon, chief engineer,	$4,000 00	
Assistants, —		
H. B. Wood,	3,000 00	
L. H. Bateman,	1,800 00	
J. R. Burke,	1,800 00	
E. E. Pierce,	1,800 00	
W. C. Hawley,	1,416 00	
W. W. Marrs,	1,200 00	
F. E. Tibbetts and others, as per pay roll,	1,493 25	
F. N. Wales, clerk of the board,	2,500 00	
Office assistants, —		
C. A. Stone,	983 34	
E. M. Pierce,	900 00	
S. A. Holt,	807 33	
N. F. Bachelor,	780 00	
M. E. Gilmartin,	720 00	
Amounts carried forward,	$23,199 92	$8,700 00

STATEMENT VII. **Revenue Expenses.** DETAILS 185.

HARBOR AND LAND COMMISSIONERS — *Concluded.*

Amounts brought forward,	$23,199 92	$8,700 00
Expenses, —		
Board of employees,	1,002 22	
Boat hire,	47 14	
Expressage, freight, etc.,	94 80	
Hardware, tools, etc.,	22 69	
Labor,	354 47	
Lumber, etc.,	26 59	
Newspapers, publications, etc.,	12 50	
Photographs, blue prints, etc.,	292 35	
Postage,	41 10	
Printing and binding,	105 16	
Stationery and office expenses,	270 87	
Sundries,	282 32	
Surveying instruments and repairs,	47 80	
Telephone and telegrams,	29 28	
Transportation and travelling expenses,	1,169 67	
		26,998 88
TRAVEL OF THE COMMISSION.		
Woodward Emery,	$109 05	
Carriage hire,	30 00	
Travelling expenses of the board,	321 45	
		460 50
OFFICE EXPENSES OF THE BOARD.		
Advertising,	$267 31	
Drawing material, instruments, etc.,	76 73	
Maps, blue prints, photographs, etc.,	111 94	
Newspapers, publications, etc.,	21 55	
Postage,	46 00	
Printing and binding,	303 06	
Stationery and office supplies,	287 36	
Sundries,	31 50	
Surveying instruments and repairs,	53 60	
		1,199 05

DETAILS No. 185.

PROTECTION OF THE TOWN OF HADLEY AGAINST THE FURTHER ENCROACHMENTS OF THE CONNECTICUT RIVER.

[Res. 1901, chap. 94; Acts 1901, chap. 582.]

Seymour & Newell, contract,	$1,460 00	
Thomas A. Kieley, contract,	1,547 84	
Advertising,	13 75	
Drain pipe, cement, etc.,	21 50	
Engineering services,	492 95	
Hardware, etc.,	10 01	
Labor, cutting willows, etc.,	1,118 93	
Sundries,	69 49	
Team hire,	52 00	
Travelling expenses,	14 58	
		4,801 05
Amount carried forward,	. . .	$42,159 48

DETAILS No. 186.

ATLAS MAPS OF MASSACHUSETTS.

[Acts 1902, chap. 45.]

Amount brought forward,		$42,159 48
Printing and binding,		2,985 48

DETAILS No. 187.

BOUNDARY LINES OF THE COMMONWEALTH.

[Acts 1901, chap. 521.]

Board of employees,	$76 92	
Labor,	43 75	
Sundries,	36 94	
Transportation, travelling expenses, etc.,	24 64	
		182 25

DETAILS No. 188.

IMPROVEMENT OF THE CHANNEL AT THE ENTRANCE OF BASS RIVER BETWEEN THE TOWNS OF DENNIS AND YARMOUTH.

[Res. 1901, chap. 113; Acts 1901, chap. 532; 1902, chap. 174.]

Bigelow F. Nay, contract,	$19,137 90	
Board of employees,	196 00	
Building jetties, dredging, etc.,	1,781 16	
Cement, lime, sand, etc.,	113 00	
Expressage, freight, etc.,	44 95	
Gunny bags,	28 00	
Labor,	78 78	
Pay roll, engineers, etc.,	605 50	
Sundries,	14 71	
		22,000 00

DETAILS No. 189.

BREAKWATER AT HULL.

[Acts, 1901, chaps. 488 and 532.]

Lawler Brothers, contract,	$7,854 92	
Board employees,	39 15	
Pay roll, engineers, etc.,	331 00	
Sundries,	11 07	
Testing cement,	85 00	
Travelling expenses,	31 71	
		8,352 85
Amount carried forward,		$75,680 06

STATEMENT VII. Revenue Expenses. DETAILS 190 TO 193.

DETAILS No. 190.

SURVEY OF SHIP CANAL FROM TAUNTON RIVER TO BOSTON.

[Res. 1902, chap. 2; Acts 1902, chap. 82.]

Amount brought forward,	. . .	$75,680 06
D. J. Howell, expert services,	$697 17	
Pay roll, engineers, etc.,	890 51	
Sundries,	70 30	
		1,657 98

DETAILS No. 191.

SURVEYS AND IMPROVEMENT OF HARBORS AND REPAIRING DAMAGES DONE BY STORMS ALONG THE COAST LINE OR RIVER BANKS OF THE COMMONWEALTH.

[Revised Laws, chap. 96, sects. 9 and 10.]

John H. Gerrish, contract,	$2,030 00	
Board of employees,	179 55	
Boat hire,	111 50	
Cement, lime, sand, etc.,	159 50	
Expressage, freight, etc.,	94 34	
Gunny bags,	323 61	
Inspection of work at Lake Anthony,	58 10	
Jetty at Bass River,	432 19	
Labor,	357 50	
Lumber, piles, etc.,	125 94	
Pay roll, engineers, etc.,	776 00	
Sundries,	48 34	
Transportation and travel,	85 28	
		4,781 85

DETAILS No. 192.

IMPROVEMENT OF APPONAGANSETT HARBOR.

[Acts 1902, chaps. 509 and 545.]

E. S. Belden & Sons, contract,	$12,906 72	
C. S. Bryer,	156 00	
Advertising,	43 23	
Board of employees,	11 00	
Printing,	13 65	
		13,130 60

DETAILS No. 193.

SEA WALL, TOWN OF SCITUATE.

[Acts 1902, chaps. 491 and 545.]

Ward & Cummings, contract,	$6,130 50	
Board of employees,	29 75	
Pay roll, engineers,	130 00	
Amounts carried forward,	$6,290 25	$95,250 49

STATEMENT VII. Revenue Expenses. DETAILS 194 TO 196.

SEA WALL, TOWN OF SCITUATE — *Concluded.*

Amounts brought forward,	$6,290 25	$95,250 49
Sundries,	1 70	
Testing cement,	40 00	
Travelling expenses,	13 40	
		6,345 35

DETAILS No. 194.

DREDGING SOUTH BOSTON SHORE.

[Acts 1902, chaps. 425 and 552.]

New England and Eastern Dredging Company, contract,	$4,920 30	
Advertising,	53 01	
Pay roll, engineers, etc.,	104 00	
Printing,	17 93	
Sundries,	2 09	
		5,097 33

DETAILS No. 195.

CHANNEL FROM VINEYARD SOUND TO OYSTER BAY.

[Acts 1902, chaps. 491 and 545.]

Advertising,		10 63

DETAILS No. 196.

SURVEY AND ESTIMATE TO DETERMINE THE COST OF ACQUIRING A PART OF MOUNT TOM AND MOUNT NONOTUCK IN THE COUNTY OF HAMPSHIRE AS A STATE RESERVATION.

[Res. 1902, chap. 124; Acts 1902, chap. 545.]

Appraisers,	$420 00	
Board of employees,	289 30	
Examination of titles,	150 00	
Expressage, etc.,	11 60	
Labor,	163 50	
Pay roll, engineers, etc.,	451 50	
Photographs,	20 62	
Sundries,	30 43	
Transportation and travelling expenses,	108 64	
		1,645 59
Amount carried forward,	. . .	$108,349 39

DETAILS No. 197.

CARE AND SUPERVISION OF THE PROVINCE LANDS IN PROVINCETOWN.

[Revised Laws, chap. 96, sects. 4, 5 and 6; Acts 1902, chap. 511.]

Amount brought forward,			$108,349 39
SUPERINTENDENT.			
J. A. Small, services,	$600 00		
Expenses,	22 50		
		$622 50	
Hardware, tools, etc.,		10 69	
Hire of teams,		76 50	
Labor,		1,626 17	
			2,335 86

DETAILS No. 198.

REMOVAL OF WRECKS FROM TIDE-WATERS.

[Revised Laws, chap. 97, sects. 15 to 22 inclusive; Acts 1902, chap. 12.]

G. W. Townsend,			72 50
			$110,757 75

DETAILS No. 199.

RAILROAD COMMISSIONERS.

[Revised Laws, chap. 111; Res. 1902, chaps. 67, 75 and 86; Acts 1902, chaps. 4, 402, 432, 469 and 532.]

COMMISSIONERS.			
James F. Jackson, chairman,		$5,000 00	
George W. Bishop,		4,000 00	
Clinton White,		4,000 00	
			$13,000 00
CLERKS.			
W. A. Crafts,		$2,500 00	
W. J. McCullough,		1,200 00	
			3,700 00
ACCOUNTANT.			
F. E. Jones,			2,500 00
EXPERTS.			
G. F. Swain,		$3,000 00	
F. P. McKibben,		1,301 55	
E. K. Turner,		955 16	
D. F. McGilvray,		387 00	
			5,643 71
INSPECTORS.			
D. M. Wheeler,	$1,806 45		
Expenses,	289 83		
		$2,096 28	
Amounts carried forward,		$2,096 28	$24,843 71

STATEMENT VII. Revenue Expenses. DETAILS 199.

RAILROAD COMMISSIONERS — *Continued.*

Amounts brought forward,		$2,096 28	$24,843 71
L. H. McLain,	$1,806 45		
Expenses,	233 35		
		2,039 80	
G. Upton,	$1,806 45		
Expenses,	161 65		
		1,968 10	
J. Q. Hennigan,	$1,806 45		
Expenses,	147 70		
		1,954 15	
			8,058 38
EXPENSES.			
Advertising,		$50 28	
Carpenter work,		105 25	
Electric lighting, etc.,		129 09	
Expenses of delegates to conventions,		102 80	
Expert services,		120 65	
Expressage, etc.,		129 59	
Furniture and repairs,		25 80	
Ice,		15 00	
Investigations concerning power brakes, fenders, implements, etc., for raising cars in cases of accident,		206 75	
Janitor,		800 00	
Maps, etc.,		12 77	
Newspapers, publications, etc.,		75 95	
Postage,		573 06	
Printing and binding,		279 45	
Rent of office,		4,680 21	
Stationery and office supplies,		587 03	
Stenographers,		906 75	
Sundries,		380 95	
Telephone and telegrams,		487 39	
Travelling expenses,		1,401 00	
			11,069 77
REPORT OF EVIDENCE GIVEN AT INQUESTS.			
[Revised Laws, chap. 24, sect. 14.]			
Steam Railroads.			
Boston & Albany Railroad Company,		$275 08	
Boston & Maine Railroad,		786 98	
Central Vermont Railroad Company,		33 44	
New York, New Haven & Hartford Railroad Company,		520 72	
Street Railways.			
Amherst & Sunderland,		41 75	
Berkshire,		14 00	
Blackstone Valley,		21 31	
Boston Elevated,		224 00	
Boston & Northern,		98 10	
Bristol County,		7 50	
Holyoke,		10 00	
Hoosac Valley,		42 75	
Lexington & Boston,		31 75	
Lowell & Pelham,		41 85	
Marlborough & Hudson,		35 00	
Middleborough, Wareham & Buzzards Bay,		16 10	
Milford, Holliston & Framingham,		3 20	
Newton & Boston,		31 10	
New Bedford & Onset,		15 75	
Amounts carried forward,		$2,250 38	$43,971 81

STATEMENT VII. Revenue Expenses. DETAILS 200.

RAILROAD COMMISSIONERS — *Concluded.*

Amounts brought forward,	$2,250 38	$43,971 81
Norton & Taunton,	22 75	
Old Colony,	121 25	
Pittsfield,	272 00	
Southbridge & Sturbridge,	16 36	
Springfield,	22 50	
Templeton,	6 25	
Union (New Bedford),	168 00	
Warren, Brookfield & Spencer,	38 15	
Worcester Consolidated,	11 90	
Worcester & Marlborough,	1 50	
Worcester & Shrewsbury,	2 40	
Worcester & Southbridge,	3 00	
		2,936 44
		$46,908 25

DETAILS No. 200.

CIVIL SERVICE COMMISSION.

[Revised Laws, chap. 19; Acts 1902, chaps. 28 and 341.]

COMMISSIONERS' COMPENSATION AND EXPENSES.		
Charles Theodore Russell, chairman,	$800 00	
Charles H. Porter,	565 00	
Winthrop L. Marvin,	535 00	
		$1,900 00
CHIEF EXAMINER.		
Henry Sherwin,	. . .	3,000 00
SECRETARY.		
Warren P. Dudley,	. . .	2,000 00
REGISTRAR OF LABOR.		
William L. Hicks,	. . .	2,000 00
CLERKS.		
W. H. Hawley,	$1,200 00	
J. C. Gilbert,	1,133 33	
S. E. Austin,	1,000 00	
S. L. Ryan,	970 00	
E. A. Hutchinson,	720 00	
C. S. Scheufele,	720 00	
A. H. Brown,	679 98	
H. H. Edwards,	583 34	
A. E. Taylor,	563 91	
G. E. Patton,	375 00	
C. F. Gray,	273 50	
A. E Chessman,	200 00	
F. F. Wycoff,	60 00	
		8,479 06
EXPENSES.		
Advertising,	$189 00	
Apparatus,	123 55	
Clerical assistance,	50 00	
Compensation of examiners,	4,444 68	
Amounts carried forward,	$4,807 23	$17,379 06

STATEMENT VII. Revenue Expenses. DETAILS 201.

CIVIL SERVICE COMMISSION — *Concluded.*

Amounts brought forward,		$4,807 23	$17,379 06
Document boxes,		63 00	
Expressage,		57 78	
Monitor,		126 00	
Physical examinations,		69 00	
Postage,		437 10	
Printing and binding,		1,694 84	
Publications,		14 00	
Stationery and office supplies,		662 67	
Sundries,		9 20	
Telephone and telegrams,		16 09	
Travelling expenses,—			
Chief examiner,	$125 94		
Clerks,	93 50		
		219 44	
Witness fees,		41 20	
			8,217 55
			$25,596 61

DETAILS No. 201.

GAS AND ELECTRIC LIGHT COMMISSIONERS.

[Revised Laws, chap. 121; Acts 1902, chaps. 31, 288 and 353.]

COMMISSIONERS.			
Forrest E. Barker, chairman,		$4,000 00	
Morris Schaff,		3,500 00	
Charles H. Gifford,		3,500 00	
			$11,000 00
CLERKS.			
Robert G. Tobey,		$2,500 00	
E. L. Raymond,		780 00	
E. M. Packard,		780 00	
			4,060 00
EXPENSES.			
Clerical assistance,		$33 25	
Newspapers, clippings, publications, etc.,		174 03	
Postage,		206 00	
Printing and binding,		351 27	
Stationery and office supplies,		86 18	
Sundries,		77 78	
Travelling expenses,		407 53	
			1,336 04
INSPECTION OF ELECTRIC METERS.			
Apparatus,		$204 39	
Sundries,		3 00	
Testing meters,		31 25	
			238 64
INSPECTORS' DEPARTMENT. GAS METERS.			
INSPECTORS.			
Charles D. Jenkins,	$1,666 67		
Lawrence S. James,	1,000 00		
		$2,666 67	
DEPUTIES AND EXPENSES.			
C. H. Stone,	$800 00		
T. E. Spear,	693 34		
Amounts carried forward,		$2,666 67	$16,634 68

STATEMENT VII. Revenue Expenses. DETAILS 202.

GAS AND ELECTRIC LIGHT COMMISSIONERS — *Concluded.*

Amounts brought forward,		$2,666 67	$16,634 68
T. C. A. Brown,	$520 00		
H. R. Sweetser,	90 00		
E. A. Barrier,	91 66		
Apparatus,	289 49		
Badging meters,	323 19		
Gas,	15 80		
Laboratory supplies,	74 66		
Meters and repairs,	49 75		
Postage,	28 00		
Printing and binding,	109 68		
Rent of office,	405 00		
Stationery and office supplies,	81 03		
Sundries,	16 23		
Telephone and telegrams,	48 70		
Travelling expenses,	760 76		
		4,397 29	
			7,063 96
			$23,698 64

DETAILS No. 202.

CONTROLLER OF COUNTY ACCOUNTS.

[Revised Laws, chap. 21, sects. 45 and 49; Acts 1902, chap. 25.]

CONTROLLER.		
Charles R. Prescott,		$2,500 00
DEPUTIES.		
J. M. Cushman,	$1,800 00	
W. H. Wing,	1,500 00	
E. R. Libby,	1,200 00	
		4,500 00
EXPENSES.		
Postage,	$30 00	
Printing and binding,	33 61	
Stationery and office supplies,	17 25	
Sundries,	10 83	
Travelling expenses,	843 59	
		935 28
		$7,935 28

DETAILS No. 203.

BUREAU OF STATISTICS OF LABOR.

[Revised Laws, chap. 100, sect. 13; Res. 1902, chap. 45; Acts 1902, chaps. 53 and 341.]

CHIEF OF BUREAU.			
Horace G. Wadlin,			$3,000 00
CLERKS.			
Charles F. Pidgin, first,		$2,000 00	
Frank H. Drown, second,		1,650 00	
			3,650 00
SPECIAL AGENTS.			
Charles C. L. Moore,		$1,200 00	
Charles Thompson,		1,200 00	
			2,400 00
EXTRA CLERKS.			
W. G. Grundy,	$1,200 00		
H. F. McBride,	1,000 00		
H. M. Varney,	1,000 00		
L. B. Bate,	880 00		
E. M. Bath,	800 00		
A. L. Flynn,	750 00		
A. L. Foster,	720 00		
E. T. Philbrook,	660 00		
A. L. Weeks,	660 00		
I. G. Ellenwood,	585 00		
L. A. Stone,	583 29		
J. G. Hagerty,	518 36		
E. S. Brooks,	440 00		
C. E. Murray,	285 00		
S. M. Lane,	127 50		
R. McArdle,	100 00		
H. A. Stone,	20 00		
		$10,329 15	
MESSENGER.			
G. H. Varney,		167 00	
EXPENSES.			
Expressage,	$321 70		
Laborers, as per pay roll,	491 51		
Newspapers, publications, etc.,	303 60		
Postage,	370 00		
Printing and binding,	845 00		
Stationery and office supplies,	204 68		
Sundries,	26 35		
Travelling expenses,	734 61		
		3,297 45	
			13,793 60
ANNUAL STATISTICS OF MANUFACTURES.			
CLERKS.			
M. Shea,	$1,000 00		
I. M. Remick,	800 00		
C. E. Walker,	660 00		
R. McArdle,	450 00		
S. M. Lane,	340 00		
C. E. Murray,	281 83		
A. L. Flynn,	250 00		
L. B. Bate,	240 00		
A. L. Foster,	240 00		
E. S. Brooks,	55 00		
		$4,316 83	
Amounts carried forward,		$4,316 83	$22,843 60

STATEMENT VII. **Revenue Expenses.** DETAILS 204.

BUREAU OF STATISTICS OF LABOR — *Concluded.*

Amounts brought forward,		$4,316 83	$22,843 60
SPECIAL AGENTS.			
N. R. Scovel,	$512 50		
G. A. Evans,	135 50		
H. A. Stone,	132 50		
J. E. Taylor,	62 50		
		843 00	
EXPENSES.			
Newspapers, publications, etc.,	$122 35		
Postage,	426 05		
Printing and binding,	145 83		
Stationery and office supplies,	131 92		
Sundries,	3 60		
Travelling expenses,	530 30		
		1,360 05	
			6,519 88
SPECIAL CENSUS IN CERTAIN TOWNS GRANTING LIQUOR LICENSES.			
HULL.			
Enumerators, services and expenses,		$249 71	
LENOX.			
Enumerators, services and expenses,		29 11	
NAHANT.			
Enumerators, services and expenses,		36 37	
			315 19
			$29,678 67

DETAILS No. 204.

COMMISSIONER OF PUBLIC RECORDS.

[Revised Laws, chap. 35; Acts 1902, chap. 35.]

COMMISSIONER.		
Robert T. Swan,		$2,500 00
EXPENSES.		
Anna R. Coffin, clerk,	$1,000 00	
Newspapers, publications, etc.,	55 30	
Postage,	56 00	
Printing and binding,	42 74	
Restoring and preserving records,	1,091 40	
Stationery and office supplies,	86 63	
Sundries,	12 05	
Travelling expenses,	50 80	
		2,394 92
STANDARD RECORD INK.		
Examination,	$25 00	
Ink,	157 91	
Labels,	23 11	
		206 02
		$5,100 94

DETAILS No. 205.

STATE BOARD OF CONCILIATION AND ARBITRATION.

[Revised Laws, chap. 106; Acts 1902, chaps. 43, 175 and 469.]

BOARD.			
Warren A. Reed, chairman,		$2,000 00	
Richard P. Barry,		2,000 00	
Charles D. Palmer,		2,000 00	
			$6,000 00
CLERK.			
Bernard F. Supple,		. . .	1,200 00
EXPENSES.			
Carriage hire,		$182 00	
Clerical assistance,		560 30	
Expenses of delegate to convention,		68 25	
Experts, —			
Services,	$3,276 50		
Expenses,	926 79		
		4,203 29	
Newspapers, publications, etc.,		179 70	
Printing and binding,		250 12	
Stationery and office supplies,		145 45	
Stenographers,		277 43	
Sundries,		33 50	
Telephone and telegrams,		116 27	
Travelling expenses of board and clerk,		1,365 55	
			7,381 86
			$14,581 86

DETAILS No. 206.

ASSAYER AND INSPECTOR OF LIQUORS.[1]

[Acts 1902, chaps. 110 and 208.]

Stephen P. Sharples,	$189 29

DETAILS No. 207.

INSPECTORS OF GAS METERS.[2]

[Revised Laws, chap. 58; Acts 1902, chaps. 228 and 354.]

INSPECTOR.		
Charles D. Jenkins,	. . .	$833 33
ASSISTANT INSPECTORS.		
Lawrence S. James,	$500 00	
Charles H. Stone,	400 00	
		900 00
Amount carried forward,	. . .	$1,733 33

[1] Abolished February 25, Acts 1902, chap. 110; duties transferred to State Board of Health.

[2] Salaries and expenses to May 1. Abolished March 27; duties transferred to Gas and Electric Light Commissioners, Acts 1902, chap. 228.

STATEMENT VII. **Revenue Expenses.** DETAILS 208.

INSPECTORS OF GAS METERS — *Concluded.*

Amount brought forward,	. . .	$1,733 33
DEPUTIES.		
Thomas C. A. Brown,	$260 00	
Thomas E. Spear,	346 66	
		606 66
TRAVELLING AND INCIDENTAL EXPENSES.		
Railroad fares and hotel bills,	. . .	383 38
RENT AND APPARATUS.		
Apparatus and repairs,	$29 90	
Badging meters,	127 83	
Gas,	16 90	
Laboratory supplies,	56 65	
Postage, stationery, etc.,	18 00	
Rent of office,	200 00	
Sundries,	21 22	
Telephone and telegrams,	20 28	
		490 78
		$3,214 15

DETAILS No. 208.

BOARD OF REGISTRATION IN MEDICINE.[1]

[Revised Laws, chap. 76; Acts 1902, chaps. 505 and 525.]

SECRETARY.		
Edwin B. Harvey,	. . .	$1,249 98
BOARD.		
W. P. Bowers,	$150 00	
S. H. Calderwood,	150 00	
A. L. Chase,	150 00	
N. R. Perkins,	150 00	
C. E. Miles,	150 00	
A. C Walker,	150 00	
		900 00
TRAVELLING EXPENSES OF THE BOARD.		
Railroad fares and hotel bills,	. . .	274 15
CLERICAL SERVICES, OFFICE AND INCIDENTAL EXPENSES.		
A. B. Longley, clerk,	$390 00	
Newspapers, publications, etc.,	51 50	
Postage,	48 00	
Stationery and office supplies,	48 23	
Sundries,	13 93	
Telephone and telegrams,	39 45	
		591 11
		$3,015 24

[1] From July 1. For expenses to July 1, see Details No. 419.

DETAILS No. 209.

BOARD OF REGISTRATION IN DENTISTRY.

[Revised Laws, chap. 76; Acts 1902, chaps. 505 and 525.]

BOARD.		
John F. Dowsley, chairman,	. . .	$200 00
G. E. Mitchell, secretary,	. . .	200 00
T. J. Barrett,	$100 00	
D. M. Clapp,	100 00	
G. A. Maxfield,	100 00	
		300 00
TRAVELLING EXPENSES OF THE BOARD.		
Railroad fares and hotel bills,	. . .	546 95
CLERICAL SERVICES, POSTAGE, PRINTING, ETC.		
Clerical assistance,	$146 35	
Postage,	30 90	
Printing and binding,	33 51	
Rent of office,	122 50	
Stenographers,	20 75	
Sundries,	18 18	
Telephone and telegrams,	14 25	
		386 44
		$1,633 39

DETAILS No. 210.

BOARD OF REGISTRATION IN PHARMACY.

[Acts 1902, chap. 382.]

COMMISSIONERS.				
Investigation for the better enforcement of the law: —				
Charles F. Nixon, chairman, —				
Services,	$35 00			
Expenses,	20 40			
		$55 40		
Amos K. Tilden, secretary, —				
Services,	$25 00			
Expenses,	46 00			
		71 00		
Freeman H. Butler, —				
Services,	$25 00			
Expenses,	9 75			
		34 75		
George M. Hoytt, —				
Services,	$25 00			
Expenses,	8 25			
		33 25		
Henry Adams, —				
Services,	$25 00			
Expenses,	33 95			
		58 95		
			$253 35	
Amount carried forward,			$253 35	

STATEMENT VII. Revenue Expenses. DETAILS 210.

BOARD OF REGISTRATION IN PHARMACY — *Continued.*

Amount brought forward,			$253 35	
Issuing certificates to druggists and apothecaries for license to sell intoxicating liquors: —				
Charles F. Nixon, chairman, —				
Services,	$125 00			
Expenses,	64 40			
		$189 40		
Amos K. Tilden, secretary, —				
Services,	$415 00			
Expenses,	53 03			
		468 03		
Freeman H. Butler, —				
Services,	$70 00			
Expenses,	27 30			
		97 30		
George M. Hoytt, —				
Services,	$70 00			
Expenses,	23 15			
		93 15		
Henry Adams, —				
Services,	$70 00			
Expenses,	83 27			
		153 27		
Simon B. Harris, agent, —				
Services,	$750 00			
Expenses,	364 14			
		1,114 14		
Bessie Burroughs, clerk,		360 00		
Postage,		35 00		
Printing and binding,		43 29		
Stationery and office supplies,		25 84		
Sundries,		11 25		
			2,590 67	
Amount expended under Acts 1902, chap. 382,				$2,844 02
[Revised Laws, chap. 76, sects. 10 to 23 inclusive, and Acts 1902, chaps. 505 and 525.]				
BOARD.				
George M. Hoytt, president from October 8,		$196 24		
Charles F. Nixon, president to October 7, secretary from October 8,		365 59		
Amos K. Tilden, secretary to October 7, time expired by limitation,		291 49		
Henry Adams,		150 00		
Freeman H. Butler,		150 00		
William F. Sawyer,		46 68		
			$1,200 00	
AGENT.				
Simon B. Harris, —				
Services,		$750 00		
Expenses,		376 54		
			1,126 54	
TRAVELLING EXPENSES OF THE BOARD.				
Railroad fares and hotel bills,			337 08	
STENOGRAPHER, WITNESS FEES AND CONTINGENT EXPENSES.				
Bessie Burroughs, stenographer,		$360 00		
Laboratory supplies,		33 98		
Amounts carried forward,			$2,663 62	$2,844 02

STATEMENT VII. Revenue Expenses. DETAILS 211.

BOARD OF REGISTRATION IN PHARMACY — *Concluded.*

Amounts brought forward,		$2,663 62	$2,844 02
Newspapers, clippings, etc.,	$14 30		
Postage,	33 10		
Printing and binding,	60 73		
Stationery and office supplies,	16 08		
Sundries,	16 44		
Witness fees,	5 70		
		540 33	
			3,203 95
			$6,047 97

DETAILS No. 211.

COMMISSIONERS ON FISHERIES AND GAME.

[Revised Laws, chaps. 6 and 91; Acts 1902, chap. 136.]

COMMISSIONERS.			
Joseph W. Collins, chairman,		$1,800 00	
Edward A. Brackett,		1,565 00	
John W. Delano,		1,565 00	
			$4,930 00
TRAVELLING, PRINTING AND CONTINGENT EXPENSES.			
Expenses connected with Sportsman's Show,		$76 79	
Postage,		35 50	
Printing and binding,		486 72	
Stationery and office supplies,		112 06	
Sundries,		48 87	
Transportation and travelling expenses,		705 63	
			1,465 57
CLERICAL SERVICES.			
Martha B. Orton,		$720 00	
Lillian F. Connell,		60 00	
			780 00
ENFORCEMENT OF THE LAWS.			
Deputies, —			
Services,	$6,798 75		
Expenses,	4,274 87		
		$11,073 62	
Propagation and distribution of fish, birds and other animals, running expenses, rent and maintenance of hatcheries: —			
HATCHERY AT ADAMS.			
C. W. Burton, superintendent,	$180 00		
Food for fishes,	7 74		
Sundries,	12 89		
		200 63	
HATCHERY AT HADLEY.			
W. D. Tripp, superintendent,	$900 00		
F. A. Chaplin, contract,	600 00		
Food for fishes,	105 84		
Freight and expressage,	94 39		
Labor,	121 85		
Amounts carried forward,		$11,274 25	$7,175 57

STATEMENT VII. **Revenue Expenses.** DETAILS 211.

COMMISSIONERS ON FISHERIES AND GAME — *Concluded.*

Amounts brought forward,		$11,274 25	$7,175 57
Rent of land,	$25 00		
Steam pipe,	26 14		
Sundries,	76 35		
		1,949 57	
HATCHERY AT SUTTON.			
A. Merrill, superintendent,	$900 00		
H. F. Dean,	122 50		
Food for fishes,	165 37		
Freight and expressage,	212 06		
Grain, etc., for pheasants,	67 57		
Hardware, etc.,	16 22		
Labor,	281 28		
Lumber,	68 26		
Paints, oils, etc.,	16 83		
Plumbing,	33 48		
Land,	225 00		
Sundries,	78 67		
Travelling expenses,	32 78		
Wire fence,	15 70		
		2,235 72	
HATCHERY AT WINCHESTER.			
J. H. Mosher,	$300 00		
Expressage,	27 10		
Food for fishes,	37 55		
Labor,	55 50		
Seeds, fertilizers, etc.,	21 30		
Sundries,	57 58		
Trout eggs,	80 00		
		579 03	
PROPAGATION AND DISTRIBUTION OF MONGOLIAN PHEASANTS.			
J. H. Mosher,	$300 00		
Feed,	290 08		
Hardware,	11 02		
Labor,	12 34		
Lumber,	17 57		
Sundries,	33 86		
		664 87	
			16,703 44
STOCKING BROOKS.			
Distribution of fish,		$62 15	
Freight and expressage,		30 36	
Sundries,		11 00	
Travelling expenses,		35 81	
Trout,		160 00	
			299 32
STOCKING GREAT PONDS.			
J. A. Ellis,		$50 00	
Distribution of fish,		230 09	
Hatching jars, etc.,		55 90	
Seining,		108 90	
Steam pipes, etc.,		34 46	
Sundries,		20 33	
			499 68
			$24,678 01

DETAILS No. 212.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL.

[Revised Laws, chap. 45; Res. 1902, chap. 104; Acts 1902, chaps. 49, 175 and 582.]

COMMISSIONERS.			
George E. Belknap, chairman, Robert B. Dixon, John Read, — Without compensation.			
EXPENSES OF THE COMMISSIONERS.			
SALARIES, ETC.			
F. Stanhope Hill, secretary,		$2,000 00	
W. F. Dimmick, clerk,		1,380 00	
Carriage hire,		62 50	
Clerical assistance,		84 00	
Engrossing diplomas,		38 50	
Newspapers, clippings, publications, etc.,		256 71	
Postage,		223 00	
Printing and binding,		110 12	
Stationery and office supplies,		165 68	
Sundries,		28 40	
Telephone and telegrams,		40 43	
Travelling expenses, etc.,		458 70	
			$4,848 04
CURRENT EXPENSES OF THE SCHOOL SHIP U. S. S. "ENTERPRISE."			
SUPERINTENDENT.			
W. F. Lowe, commander, U. S. N., commanding from October 31,	$361 64		
C. H. Arnold, commander, U. S. N., detached May 31,	931 35		
E. D. Taussig, commander, U. S. N., detached October 26,	810 94		
OFFICERS AND INSTRUCTORS.			
A. R. Cushing, ensign, U. S. N.,	83 33		
W. L. Varnum, ensign, U. S. N.,	127 40		
G. B. Bradshaw, lieutenant, U. S. N., detached,	1,229 62		
J. F. Carter, lieutenant, U. S. N., detached,	1,073 29		
W. G. Richardson, ensign, U. S. N., detached,	71 78		
F. W. Jones, acting ensign,	577 83		
A. R. Cushing, acting ensign,	57 53		
F. D. Terry, civilian, chief engineer,	2,033 25		
E. L. Saunders, civilian, surgeon,	830 32		
J. C. Gregory, civilian, surgeon, resigned,	429 71		
A. E. King, civilian, captain's clerk,	1,230 00		
J. L. Berry, civilian, instructor,	558 00		
PETTY OFFICERS, CREW, ETC.			
S. Nelson, mate,	720 00		
W. G. Tyrell, mate,	720 00		
O. E. Andrews, master-at-arms,	720 00		
Yeoman,	398 53		
Captain of hold,	455 00		
Gun deck mate,	306 00		
Amount carried forward,		. . .	$4,848 04

STATEMENT VII. **Revenue Expenses.** DETAILS 212.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

Amount brought forward,			$4,848 04
Assistant engineer,	$60 00		
Blacksmith,	690 00		
Boilermaker,	566 98		
Carpenter,	540 00		
Electrician,	314 34		
Machinist,	684 70		
Sailmaker,	480 00		
Seamen,	1,321 00		
Firemen,	1,258 87		
Cabin cook,	504 00		
Cabin steward,	360 00		
Ward room attendants,	471 64		
Ward room steward,	592 11		
Ship's cook,	458 38		
Ship's cook, assistant,	245 28		
Ship's steward,	602 46		
Messmen,	1,650 55		
Apothecary,	360 00		
		$24,885 83	
GROCERIES AND PROVISIONS.			
Baking powders, yeast, etc.,	$37 69		
Beans, peas, etc.,	152 07		
Bread and crackers,	463 93		
Butter and cheese,	1,921 20		
Coffee, cocoa, etc.,	376 00		
Eggs,	417 34		
Fish,	194 07		
Flour and meal,	501 37		
Fruit, canned and fresh,	887 99		
Ice,	95 10		
Ketchup, sauces, etc.,	150 10		
Meat, canned and fresh,	6,548 65		
Milk,	615 12		
Molasses, syrup, etc.,	40 50		
Oatmeal, etc.,	39 40		
Soap,	206 10		
Spices, essences, etc.,	54 82		
Sugar,	537 39		
Sundries,	239 73		
Tobacco,	203 87		
Vegetables,	1,509 70		
		15,192 14	
STORES AND SUPPLIES.			
Blocks, sheaves, etc.,	$26 75		
Boat supplies, oars, etc.,	32 46		
Brushes, brooms, etc.,	79 03		
Canvas, duck, etc.,	868 29		
Coal,	3,387 89		
Cordage,	971 57		
Crockery, glassware, etc.,	176 37		
Electrical supplies,	173 86		
Engine supplies,	438 86		
Flags, bunting, etc.,	120 80		
Galley furnishings,	186 53		
Hardware, tools, etc.,	480 82		
Lamps, lanterns, etc.,	95 20		
Lumber,	204 96		
Marline, spun yarn, etc.,	142 67		
Medicines and hospital supplies,	259 27		
Nautical instruments,	98 50		
Amounts carried forward,		$4,077 97	$4,848 04

STATEMENT VII. Revenue Expenses. DETAILS 213.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Concl'd.*

Amounts brought forward,		$4,077 97	$4,848 04
Oil, illuminating,	$377 75		
Oil, lubricating,	358 95		
Paints, oils, etc.,	976 07		
Plumbing stock and supplies,	224 78		
Sailmakers' supplies,	141 98		
School books and supplies,	92 50		
Stationery and office supplies,	148 52		
Steam pipe and fittings,	357 93		
Sundries,	342 21		
Surgical instruments and supplies,	81 20		
Table linen,	48 45		
		10,594 17	
MISCELLANEOUS.			
Caulking,	$494 00		
Dockage, pilotage, etc.,	107 39		
Docking and repairs,	399 74		
Electric lighting,	53 97		
Exchange on London, etc.,	96 92		
Medical and surgical attendance,	113 00		
Repairs, engine, boilers, etc.,	1,223 95		
Repairs, miscellaneous,	63 80		
Repairs, steam launch,	170 88		
Subsistence of servants,	997 00		
Sundries,	236 44		
Telephone and telegrams,	31 59		
Towing, etc.,	158 00		
Transportation and travelling expenses,	40 61		
Water rates,	138 50		
		4,325 79	
			54,997 93
			$59,845 97

DETAILS No. 213.

MASSACHUSETTS HIGHWAY COMMISSION.

[Revised Laws, chap. 47; Acts 1902, chap. 67.]

COMMISSIONERS.		
William E. McClintock, chairman,	$3,500 00	
Harold Parker,	2,500 00	
John M. Manning,	2,500 00	
		$8,500 00
SECRETARY.		
A. B. Fletcher,	. . .	3,000 00
CLERKS.		
A. M. Lovis,	$2,100 00	
S. A. Parsons,	1,607 33	
J. M. McCarthy,	1,500 00	
M. A. Riley,	1,200 00	
E. J. O'Hara,	900 00	
E. A. Austin,	780 00	
G. E. Rayner,	583 85	
Amounts carried forward,	$8,671 18	$11,500 00

STATEMENT VII. **Revenue Expenses.** DETAILS 214.

MASSACHUSETTS HIGHWAY COMMISSION — *Concluded.*

Amounts brought forward,	$8,671 18	$11,500 00
A. M. Worthen,	480 00	
F. Fair,	300 00	
H. E. Stallings,	62 58	
		9,513 76
EXPENSES.		
Advertising,	$30 48	
Expressage, freight, etc.,	103 52	
Maps, plans, photographs, etc.,	18 83	
Newspapers, clippings, publications, etc.,	26 03	
Postage,	517 47	
Printing and binding,	909 43	
Recording takings of land,	147 76	
Stationery and office supplies,	334 75	
Sundries,	200 23	
Telephone and telegrams,	356 30	
Transportation and travelling expenses,	2,265 49	
		4,910 29
RENT OF OFFICE.		
Bangs & Wells,	. . .	4,750 00
STREET ROLLERS.		
Repairs, supplies, etc.,	$252 73	
Transportation,	76 09	
		328 82
		$31,002 87

DETAILS No. 214.

CATTLE COMMISSIONERS.[1]

[Revised Laws, chap. 90; Acts 1902, chaps. 116 and 210.]

COMMISSIONERS.			
Austin Peters, chairman, —			
Services,		$465 00	
Expenses,		55 68	
			$520 68
Charles A. Dennen, —			
Services,		$450 00	
Expenses,		321 76	
			771 76
Leander F. Herrick, —			
Services,		$405 00	
Expenses,		171 98	
			576 98
CLERK.			
Samuel N. Rogers,		. . .	385 00
EXPENSES.			
Agents, —			
Services,	$1,494 00		
Expenses,	753 13		
		$2,247 13	
Amounts carried forward,		$2,247 13	$2,254 42

[1] Abolished, Acts 1902, chap. 116.

STATEMENT VII. **Revenue Expenses.** DETAILS 215 AND 216.

CATTLE COMMISSIONERS — *Concluded.*

Amounts brought forward,		$2,247 13	$2,254 42
Bacteriological examinations,		321 50	
Damages, cattle killed by order of the commission, —			
Diseased,	$2,989 00		
Not diseased,	252 00		
		3,241 00	
Guinea pigs,		29 50	
Killing, burying and cremating animals,		91 75	
Laboratory supplies,		28 13	
Postage,		18 48	
Printing and binding,		23 11	
Stenographers, etc.,		198 25	
Sundries,		17 05	
Telephone and telegrams,		11 81	
Tests for glanders, etc.,		171 30	
Thermometers, etc.,		13 50	
Tuberculin, mallein, etc.,		29 84	
			6,442 35
			$8,696 77

DETAILS No. 215.

BALLOT LAW COMMISSIONERS.

[Revised Laws, chap. 11, sect. 157; Acts 1902, chap. 24.]

COMMISSIONERS.		
Arthur Lincoln,	$500 00	
Henry V. Cunningham,	500 00	
Homer Albers,	500 00	
		$1,500 00
EXPENSES.		
Stenographers,	$55 00	
Sundries,	2 15	
		57 15
		$1,557 15

DETAILS No. 216.

STATE FIRE MARSHAL.[1]

[Revised Laws, chap. 32; Acts 1902, chaps. 142, 204 and 469.]

FIRE MARSHAL.		
Charles W. Whitcomb,	. . .	$1,608 81
DEPUTY FIRE MARSHAL.		
Joseph E. Shaw,	. . .	893 81
Amount carried forward,	. . .	$2,502 62

[1] Abolished, Acts 1902, chap. 142; duties transferred to District Police.

STATEMENT VII. Revenue Expenses. DETAILS 216.

STATE FIRE MARSHAL — *Concluded.*

Amount brought forward,			$2,502 62
CLERK.			
Charles W. Brigham,			496 76
STENOGRAPHERS.			
C. M. Myrick,		$393 27	
L. W. Richardson,		390 31	
			783 58
CHIEFS OF AIDS.			
C. F. Rice,		$425 80	
T. I. Stedfast,		429 02	
			854 82
AIDS.			
W. W. Adams,		$357 52	
J. Anderson,		354 83	
H. H. Collamore,		357 52	
G. F. Crittenden,		357 52	
J. B. Dunn,		354 83	
R. E. Molt,		354 83	
F. R. Morrison,		354 83	
J. H. Scott,		354 83	
G. W. Williams,		357 52	
MESSENGER.			
J. S. McGriff,		143 00	
			3,347 23
TRAVELLING AND CONTINGENT EXPENSES, WITNESS FEES AND SECRET SERVICE.			
Carriage hire,		$29 75	
Detectives, —			
Services,	$1,057 33		
Expenses,	398 82		
		1,456 15	
Photographs, maps, etc.,		10 00	
Sundries,		17 60	
Travelling expenses, aids, etc.,		1,390 67	
Witness fees,		299 50	
			3,203 67
OFFICE INCIDENTALS.			
Clerical assistance,		$473 58	
Newspaper clippings,		22 40	
Postage,		61 22	
Printing and binding,		160 30	
Stationery and office supplies,		146 13	
Sundries,		5 29	
Telephone and telegrams,		206 44	
			1,075 36
			$12,264 04

DETAILS No. 217.

COMMISSION ON DISTRIBUTION OF THE MASSACHUSETTS SCHOOL FUND.

[Res. 1902, chap. 115; Acts 1902, chap. 545.]

COMMISSIONERS.			
Horace G. Wadlin, chairman,	Without compensation.		
George I. Aldrich,			
Granville F. Fletcher,			
William D. Hawley,			
Frederick G. Pettigrove,			
EXPENSES.			
Hiram Tuell, secretary,		$300 00	
Advertising,		66 30	
Stenographer,		45 00	
Travelling expenses,		41 30	
			$452 60

DETAILS No. 218.

STATE BOARD OF HEALTH.

[Revised Laws, chap. 75; Acts 1902, chap. 97.]

SECRETARY.			
Samuel W. Abbott,		$3,000 00	
CLERKS.			
F. L. Morse,	$2,250 00		
E. L. Walker,	1,200 00		
W. P. Brown,	1,188 39		
S. E. Le Master,	840 00		
N. W. Mitchell,	720 00		
J. F. Horne,	720 00		
T. Smith,	600 00		
M. Olmsted,	600 00		
A. L. Reagh,	500 00		
C. M. Adams,	480 00		
M. L. Mahoney,	300 00		
A. Van Hall,	300 00		
		9,698 39	
EXPENSES.			
Apparatus and repairs,	$64 37		
Board of horses,	1,572 94		
Expressage, freight, etc.,	262 84		
Extra clerical assistance,	285 80		
Food for guinea pigs,	74 61		
Gas,	54 68		
Horses for experimental purposes,	89 00		
Labor,	493 75		
Laboratory supplies,	1,296 86		
Maps, photographs, etc.,	28 32		
Newspapers, clippings, publications, etc.,	262 29		
Pay roll, engineer, assistants, draftsmen, etc.,	2,707 31		
Plumbing, etc.,	95 16		
Amount carried forward,		$12,698 39	

STATEMENT VII. Revenue Expenses. DETAILS 219 AND 220.

STATE BOARD OF HEALTH — *Concluded.*

Amount brought forward,		$12,698 39	
Postage,	$180 70		
Printing and binding,	928 10		
Stationery and office supplies,	236 31		
Sundries,	173 54		
Telephone and telegrams,	289 86		
Transportation and travelling expenses, —			
Clerks, etc.,	851 47		
Delegate to national convention,	103 75		
Members of the board,	249 88		
		10,301 54	
			$22,999 93

DETAILS No. 219.

INSPECTION OF MILK, FOOD AND DRUGS.

[Revised Laws, chap. 75, sects. 5 and 6; Acts 1902, chap. 97.]

ANALYSTS.			
Albert E. Leach,	$2,291 66		
C. A. Goessmann,	500 00		
		$2,791 66	
INSPECTORS.			
J. H. Terry,	$1,400 00		
J. F. McCaffrey,	1,400 00		
H. C. Lythgoe,	1,375 00		
H. F. Davis,	1,283 33		
J. E. Streckwald,	420 00		
T. M. Drown,	275 00		
A. C. Downes,	90 00		
		6,243 33	
EXPENSES.			
Apparatus,	$42 04		
Articles purchased for analysis,	582 07		
Cleaning laboratory,	104 00		
Laboratory supplies,	166 89		
Stationery and office supplies,	99 84		
Sundries,	68 81		
Travelling expenses, inspectors, etc.,	1,399 99		
		2,463 64	
			11,498 63

DETAILS No. 220.

PURITY OF INLAND WATERS.

[Revised Laws, chap. 75; Acts 1902, chap. 26.]

ENGINEERS.			
X. H. Goodnough,	$3,433 33		
H. W. Clark,	2,250 00		
W. S. Johnson,	2,216 67		
Assistant engineers, draftsmen, etc., as per pay roll,	15,647 45		
		$23,547 45	
Amounts carried forward,		$23,547 45	$34,498 56

STATEMENT VII. Revenue Expenses. DETAILS 221.

PURITY OF INLAND WATERS — *Concluded.*

Amounts brought forward,			$23,547 45	$34,498 56
EXPENSES.				
Essex Company, experimental sewerage station at Lawrence, —				
Labor,	$1,881 21			
Tools,	188 10			
Rent of land,	150 00			
		$2,219 31		
L. N. Holden, contract,		1,575 59		
Apparatus and repairs,		270 98		
Carpenter work,		58 50		
Coal,		288 63		
Expressage, freight, etc.,		869 65		
Gas,		252 65		
Labor, reading gauges, etc.,		231 58		
Laboratory supplies,		792 34		
Newspapers, clippings, publications, etc.,		71 97		
Paints, oils, etc.,		74 40		
Photographs, blue prints, etc.,		82 27		
Plumbing, etc., stock and labor,		1,089 04		
Printing and binding,		125 96		
Refrigerators,		135 30		
Stationery and office supplies,		241 69		
Sundries,		193 63		
Transportation and travelling expenses,		2,849 83		
			11,423 32	
				34,970 77

DETAILS No. 221.

EXAMINATION OF SEWER OUTLETS.

[Revised Laws, chap. 75, sect. 4; Acts 1902, chaps. 97 and 541.]

ENGINEERS.			
X. H. Goodnough,	$333 33		
H. W. Clark,	225 00		
W. S. Johnson,	216 67		
Assistant engineers, draftsmen, etc., as per pay roll,	1,657 74		
		$2,432 74	
EXPENSES.			
Sundries,	$12 95		
Transportation and travelling expenses,	54 30		
		67 25	
			2,499 99
			$71,969 32

STATEMENT VII. Revenue Expenses. DETAILS 222 AND 223.

AGRICULTURAL.

DETAILS No. 222.

BOARD OF AGRICULTURE.

[Revised Laws, chap. 89; Acts 1902, chaps. 103, 116, 175 and 303.]

SECRETARY.			
James W. Stockwell,		$3,000 00	
CLERKS.			
F. H. Fowler, first,	$1,800 00		
H. N. Legate, second,	1,400 00		
		3,200 00	
OTHER CLERICAL ASSISTANCE AND LECTURES BEFORE THE BOARD.			
Lectures,	$621 05		
Stenographer,	30 00		
		651 05	
SECRETARY'S TRAVELLING EXPENSES, ETC.			
James W. Stockwell, travelling and hotel expenses,		358 96	
SECRETARY'S INCIDENTALS.			
Expressage,	$82 12		
Newspapers, clippings, publications, etc.,	66 64		
Postage,	209 50		
Printing and binding,	179 91		
Stationery and office supplies,	145 22		
Sundries,	161 74		
		845 13	
DISSEMINATION OF USEFUL INFORMATION.			
Lectures before farmers' institutes,	$1,606 80		
Postage,	123 80		
Printing and binding,	547 89		
Sundries,	26 46		
Travelling expenses,	19 22		
Weather reports,	50 00		
		2,374 17	
MEMBERS' TRAVEL.			
Bills for travelling and hotel expenses,		1,550 83	
			$11,980 14

DETAILS No. 223.

AGRICULTURAL SOCIETIES.

[Revised Laws, chap. 124, sect. 1; Acts 1902, chaps. 103, 202 and 208.]

Amesbury and Salisbury Agricultural and Horticultural Society,	$571 70	
Barnstable County Agricultural Society,	600 00	
Blackstone Valley Agricultural Society,	600 00	
Amounts carried forward,	$1,771 70	$11,980 14

STATEMENT VII. Revenue Expenses. DETAILS 224 AND 225.

AGRICULTURAL SOCIETIES — *Concluded.*

Amounts brought forward,	$1,771 70	$11,980 14
Bristol County Agricultural Society,	600 00	
Deerfield Valley Agricultural Society,	600 00	
Eastern Hampden Agricultural Society,	600 00	
Essex Agricultural Society,	600 00	
Franklin County Agricultural Society,	600 00	
Hampshire Agricultural Society,	600 00	
Hampshire, Franklin and Hampden Agricultural Society,	333 98	
Highland Agricultural Society,	600 00	
Hillside Agricultural Society,	600 00	
Hingham Agricultural and Horticultural Society,	600 00	
Hoosac Valley Agricultural Society,	600 00	
Housatonic Agricultural Society,	600 00	
Manufacturers' Agricultural Society in North Attleborough,	575 00	
Marshfield Agricultural and Horticultural Society,	600 00	
Martha's Vineyard Agricultural Society,	600 00	
Massachusetts Horticultural Society,	600 00	
Middlesex North Agricultural Society,	600 00	
Middlesex South Agricultural Society,	600 00	
Nantucket Agricultural Society,	600 00	
Oxford Agricultural Society,	600 00	
Plymouth County Agricultural Society,	285 00	
Spencer Farmers' and Mechanics' Association,	600 00	
Union Agricultural and Horticultural Society,	600 00	
Weymouth Agricultural and Industrial Society,	600 00	
Worcester Agricultural Society,	600 00	
Worcester East Agricultural Society,	600 00	
Worcester Northwest Agricultural and Mechanical Society,	600 00	
Worcester South Agricultural Society,	600 00	
Worcester County West Agricultural Society,	600 00	
		18,565 68

DETAILS No. 224.

AGRICULTURAL EXPERIMENT STATION.

[Acts 1882, chap. 212; 1885, chap. 327; 1902, chap. 46.]

Paid treasurer of Massachusetts Agricultural College,	10,000 00

DETAILS No 225.

MASSACHUSETTS AGRICULTURAL COLLEGE SCHOLARSHIPS.

[Res. 1883, chap. 46; 1886, chap. 34; Acts 1902, chap. 66.]

Amount paid treasurer,	10,000 00
Amount carried forward,	$50,545 82

STATEMENT VII. Revenue Expenses. DETAILS 226 TO 229.

DETAILS No. 226.

MASSACHUSETTS AGRICULTURAL COLLEGE.

[Res. 1896, chap. 98; 1900, chap. 50; Acts 1902, chap. 66.]

Amount brought forward,			$50,545 82
Amount paid treasurer,			18,000 00

DETAILS No. 227.

MASSACHUSETTS AGRICULTURAL COLLEGE, TRUSTEES' TRAVEL AND EXPENSES.

[Acts 1889, chap. 45; 1902, chap. 66.]

Bills for travelling expenses, hotels, etc.,			743 17

DETAILS No. 228.

ANALYSIS OF CONCENTRATED COMMERCIAL FEED STUFFS.

[Revised Laws, chap. 57, sect. 20; Acts 1897, chap. 117; 1902, chap. 46.]

Collecting samples and analyzing same under the direction of the director of the Hatch Experiment Station of the Massachusetts Agricultural College,			1,200 00

DETAILS No. 229.

STATE NURSERY INSPECTORS.

[Acts 1902, chaps. 495 and 545.]

INSPECTOR.			
H. T. Fernald,		$192 50	
DEPUTIES.			
E. A. Back, —			
Services,	$157 50		
Expenses,	99 90		
		257 40	
A. H. Kirkland, —			
Services,	$12 50		
Expenses,	5 55		
		18 05	
E. A. Hodgkiss, —			
Services,	$32 50		
Expenses,	21 11		
		53 61	
Amounts carried forward,		$521 56	$70,488 99

STATEMENT VII. Revenue Expenses. DETAILS 230 AND 231.

STATE NURSERY INSPECTORS — *Concluded.*

Amounts brought forward,			$521 56	$70,488 99
EXPENSES.				
Clerical assistance,		$27 50		
Postage, stationery, etc.,		40 62		
Travelling expenses,		94 02		
			162 14	
				683 70

DETAILS No. 230.

STATE DAIRY BUREAU.

[Revised Laws, chap. 89, sects. 11 to 13 inclusive; Res. 1902, chap. 110; Acts 1902, chaps. 103 and 532.]

MEMBERS' SERVICES AND EXPENSES.				
J. L. Ellsworth, —				
Services,	$75 00			
Expenses,	39 15			
		$114 15		
C. D. Richardson, —				
Services,	$75 00			
Expenses,	66 47			
		141 47		
F. W. Sargent, —				
Services,	$60 00			
Expenses,	30 48			
		90 48		
			$346 10	
GENERAL AGENT.				
G. M. Whitaker,			1,200 00	
EXPENSES.				
Inspectors, —				
Services,	$1,858 75			
Expenses,	2,535 28			
		$4,394 03		
Acid tests, etc.,		135 00		
Analysis of butter, etc.,		2,691 75		
Printing and binding,		123 77		
Stationery and office supplies,		40 61		
Sundries,		168 94		
Transportation and travelling expenses,		718 81		
			8,272 91	
				9,819 01

DETAILS No. 231.

VETERINARY LABORATORY, MAINTENANCE.

[Res. 1898, chap. 190; Acts 1902, chap. 66.]

Paid treasurer Massachusetts Agricultural College,	1,000 00
Amount carried forward,	$81,991 70

STATEMENT VII. Revenue Expenses. DETAILS 232.

DETAILS No. 232.

CATTLE BUREAU.

[Acts 1902, chaps. 116 and 303.]

Amount brought forward,				$81,991 70
CHIEF.				
Austin Peters,			$1,275 00	
CLERK.				
S. N. Rogers,			850 00	
EXPENSES.				
Agents.—				
Services,	$16,918 78			
Expenses,	4,885 14			
		$21,866 92		
Advertising,		36 98		
Apparatus,		107 18		
Bacteriological examinations, etc.,		362 75		
Care of cattle,		28 96		
Cattle markers,		45 00		
Damages, cattle killed by order of the chief of the Bureau,—				
Diseased,	$13,769 50			
Not diseased,	287 00			
		14,056 50		
Disinfectants,		96 71		
Expressage and freight,		160 66		
Guinea pigs, etc.,		162 00		
Hay, oats, etc.,		38 93		
Horses,		100 00		
Killing, burying and cremating,		212 45		
Labor,		18 00		
Laboratory supplies,		138 02		
Legal services,		27 95		
Padlocks,		99 60		
Postage,		672 88		
Post-mortem examinations,		15 00		
Printing and binding,		940 07		
Quarantine,		61 25		
Stationery and office supplies,		87 19		
Stenographers, typewriters, etc.,		848 00		
Sundries,		40 84		
Surgical instruments and repairs,		41 00		
Telephone and telegrams,		31 03		
Tests for glanders, etc.,		705 22		
Transportation and travelling expenses,		136 36		
Tuberculin, mallein, etc.,		95 25		
			41,232 70	
				43,357 70
				$125,349 40

STATE LIBRARY.

DETAILS No. 233.

STATE LIBRARY.

[Revised Laws, chap. 10; Acts 1902, chap. 27.]

LIBRARIAN.		
C. B. Tillinghast,	. . .	$3,000 00
CLERKS.		
Ellen M. Sawyer,	$1,200 00	
Maria C. Smith,	1,000 00	
Jennie W. Foster,	700 00	
Susy A. Dickinson,	700 00	
Annie G. Hopkins,	700 00	
		4,300 00
PURCHASE OF BOOKS.		
Books, magazines, directories, etc.,	$6,483 06	
Stationery, etc.,	16 28	
		6,499 34
CONTINGENT EXPENSES.		
Binding,	$953 55	
Messenger,	495 00	
Pamphlets, etc.,	338 96	
Extra clerical services,	190 00	
Postage,	155 00	
Stationery, etc.,	150 79	
Sundries,	127 92	
Expressage and freight,	90 71	
		2,501 93
AID TO PROMOTE THE ESTABLISHMENT OF FREE PUBLIC LIBRARIES.		
[Revised Laws, chap. 38; Acts 1902, chap. 69.]		
PUBLIC LIBRARIES' COMMISSIONERS.		
C. B. Tillinghast, chairman, Elizabeth P. Sohier, Mabel Simpkins, Henry S. Nourse, Samuel S. Green, — Without compensation.		
EXPENSES.		
Messenger,	$165 00	
Expressage,	126 60	
Travel of members of commission,	42 21	
Printing and stationery,	31 46	
Postage,	20 00	
		385 27
Amount carried forward,	. . .	$16,686 54

STATEMENT VII. Revenue Expenses. DETAILS 233.

STATE LIBRARY — *Concluded.*

Amount brought forward,		$16,686 54
Towns assisted: —		
Berkley,	$44 77	
Burlington,	50 14	
Chester,	50 00	
Chesterfield,	54 04	
Erving,	59 99	
Florida,	50 00	
Gay Head,	32 31	
Goshen,	49 99	
Gosnold,	50 00	
Granville,	50 00	
Halifax,	40 82	
Hawley,	42 52	
Holland,	39 14	
Leyden,	39 56	
Mashpee,	49 25	
Montgomery,	35 26	
Monroe,	51 69	
New Ashford,	50 93	
New Salem,	50 00	
North Reading,	50 00	
Oakham,	50 00	
Paxton,	50 00	
Peru,	48 14	
Phillipston,	50 00	
Plympton,	53 36	
Richmond,	50 00	
Rutland,	49 31	
Russell,	50 00	
Southwick,	50 00	
Tolland,	50 00	
Wales,	30 00	
Wendell,	64 42	
West Stockbridge,	100 00	
Whately,	47 97	
Windsor,	50 42	
		1,734 03
INDEX OF CURRENT EVENTS.		
[Revised Laws, chap. 10; Acts 1902, chap. 27.]		
James F. Munroe		1,000 00
		$19,420 57

EDUCATIONAL.

DETAILS No. 234.

BOARD OF EDUCATION — AGENTS' SALARIES AND EXPENSES.

[Revised Laws, chap. 39; Acts 1902, chaps. 153 and 469.]

Henry T. Bailey, salary,	$2,500 00		
Expenses,	475 26	$2,975 26	
James W. MacDonald, salary,	$2,499 99		
Expenses,	460 10	2,960 09	
G. T. Fletcher, salary,	$2,500 01		
Expenses,	416 87	2,916 88	
John T. Prince, salary,	$2,499 99		
Expenses,	394 77	2,894 76	
L. W. Sargent, salary,	$490 00		
Expenses,	152 18	642 18	
			$12,389 17

DETAILS No. 235.

BOARD OF EDUCATION — CLERKS AND MESSENGER.

[Revised Laws, chap. 39; Acts 1902, chap. 153.]

A. C. MacDonald,	$1,000 00	
Esther E. Elwell,	840 00	
Charles B. Blake, messenger,	407 50	
Extra clerical service,	52 50	
		2,300 00

DETAILS No. 236.

BOARD OF EDUCATION — INCIDENTAL EXPENSES.

[Revised Laws, chap. 39; Acts 1902, chap. 153.]

Printing and binding,	$620 66	
Postage,	255 60	
Expressage and freight,	252 60	
Stationery, etc.,	125 61	
Extra clerical service,	106 70	
Publications,	76 40	
Sundries,	63 86	
		1,501 43
Amount carried forward,	. . .	$16,190 60

STATEMENT VII. Revenue Expenses. DETAILS 237 TO 239.

DETAILS No. 237.

BOARD OF EDUCATION — MEMBERS' TRAVEL.

[Revised Laws, chap. 39; Acts 1902, chap. 153.]

Amount brought forward,		$16,190 60
J. D. Miller,	$132 11	
G. H. Conley,	97 79	
George I. Aldrich,	90 40	
Kate G. Wells,	56 00	
E. B. Stoddard,	51 30	
Henry S. Nourse,	32 60	
E. H. Capen,	15 51	
		475 71

DETAILS No. 238.

AID TO PUPILS IN NORMAL SCHOOLS.

[Res. 1876, chap. 47; Acts 1902, chap. 153.]

Paid C. B. Tillinghast, treasurer,		4,000 00

DETAILS No. 239.

EDUCATION OF DEAF PUPILS.

[Revised Laws, chap. 39; Acts 1902, chap. 153.]

CLARKE SCHOOL FOR THE DEAF.			
Paid for board and tuition of pupils,		$29,137 76	
HORACE MANN SCHOOL FOR THE DEAF.			
Paid for board and tuition of pupils,	$14,985 43		
Travelling expenses,	1,227 25		
		16,212 68	
AMERICAN SCHOOL AT HARTFORD, CONN., FOR THE DEAF.			
Paid for board and tuition of pupils,	$11,981 25		
Clothing, etc.,	522 27		
		12,503 52	
BOSTON SCHOOL FOR THE DEAF.			
Paid for board and tuition of pupils,		7,128 00	
SARAH FULLER HOME.			
Paid for board and tuition of pupils,		2,266 60	
PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND.			
Paid for board and tuition of pupils,		2,100 00	
			69,348 56
Amount carried forward,			$90,014 87

DETAILS No. 240.

PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND.

[Revised Laws, chap. 39; Res. 1869, chap. 19; Acts 1902, chap. 16.]

Amount brought forward,			$90,014 87
Paid treasurer,			30,000 00

DETAILS No. 241.

STATE NORMAL ART SCHOOL.

[Revised Laws, chap. 39; Acts 1902, chap. 153.]

PRINCIPAL.			
George H. Bartlett,		$3,000 00	
ASSOCIATE TEACHERS.			
Albert H. Munsell,	$1,800 08		
George Jepson,	1,800 01		
E. W. D. Hamilton,	1,600 08		
Ernest L. Major,	1,600 08		
Cyrus E. Dallin,	1,600 07		
Annie E. Blake,	1,500 01		
Vesper L. George,	1,500 00		
A. K. Cross,	1,450 05		
Mercy A. Bailey,	1,300 08		
Richard Andrew,	1,200 01		
Anna M. Hathaway (curator),	900 00		
Laurin H. Martin,	675 00		
Mary G. Bachelor,	506 67		
Harry J. Carlson,	525 00		
Wilhelmina N. Dranga,	500 04		
Deristhe L. Hoyt,	300 00		
Ralph Sawyer,	222 23		
John L. Frisbee,	130 00		
		19,109 41	
JANITOR.			
William H. Granberry,		1,000 08	
ENGINEER.			
Abbott P. Mack,		800 04	
GENERAL EXPENSES.			
Heat, light and power, —			
Fuel,	$844 30		
Light,	305 26		
Electricity (power),	45 07		
	$1,194 63		
Repairs,	683 08		
Telephone and telegrams,	181 15		
Printing,	169 08		
Advertising,	96 84		
Water rates,	68 60		
		2,393 38	
			26,302 91
Amount carried forward,			$146,317 78

DETAILS No. 242.

SUPPORT OF STATE NORMAL SCHOOLS.

[Acts 1901, chap. 77.]

Amount brought forward, ...			. . .	$146,317 78
BRIDGEWATER NORMAL SCHOOL.				
TEACHERS.				
A. G. Boyden, principal, . .	$3,000 00			
Assistants, ...	28,298 00			
		$31,298 00		
WAGES AND LABOR.				
Clerical service, ...	$962 28			
Engineers, ...	633 33			
Firemen, ...	550 00			
Janitors, ...	1,250 00			
Physicians, ...	52 50			
Watchmen, ...	700 00			
Labor, ...	454 51			
		4,602 62		
SCHOOL SUPPLIES, ETC.				
Advertising, ...	$135 82			
Apparatus, ...	62 44			
Biological and botanical supplies,	73 36			
Books and binding, ...	617 33			
Diplomas, ...	77 00			
Piano, ...	1,000 00			
Postage, ...	69 00			
Printing, ...	261 10			
Stationery and supplies, . .	670 67			
		2,966 72		
MISCELLANEOUS EXPENSES.				
Coal, ...	$1,639 89			
Disinfectant, ...	18 00			
Electric lighting, ...	48 69			
Engine supplies, ...	84 76			
Expressage, ...	45 35			
Fire escapes, ...	183 75			
Furnishings, ...	198 46			
Gasolene, ...	128 05			
Repairs, ...	3,093 99			
Sundries, ...	136 12			
Telephone and telegrams, .	43 57			
Travelling expenses, . .	28 41			
Water, ...	56 62			
		5,705 66		
			$44,573 00	
FITCHBURG NORMAL SCHOOL.				
TEACHERS.				
John G. Thompson, principal, .	$3,000 00			
Assistants, ...	24,319 92			
		$27,319 92		
WAGES AND LABOR.				
Clerical service, ...	$600 00			
Engineers, ...	750 00			
Janitors, ...	2,581 00			
Labor, ...	345 10			
		4,276 10		
SCHOOL SUPPLIES, ETC.				
Advertising, ...	$87 64			
Apparatus, ...	36 36			
Books and publications, . .	2,087 55			
Amounts carried forward, . .		.$31,596 02	$44,573 00	$146,317 78

STATEMENT VII. Revenue Expenses. DETAILS 242.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

Amounts brought forward,		$31,596 02	$44,573 00	$146,317 78
Botanical supplies,	$50 34			
Diplomas,	75 00			
Lectures,	489 50			
Postage,	130 00			
Printing,	275 06			
Stationery and supplies,	1,926 12			
Typewriter,	90 00			
		5,247 57		
MISCELLANEOUS EXPENSES.				
Coal and wood,	$2,141 57			
Electric lighting and supplies,	309 34			
Expressage,	70 80			
Furnishings,	273 64			
Gas,	123 25			
Hardware,	104 45			
Ice,	43 24			
Laundry,	18 37			
Repairs,	865 29			
Sundries,	104 99			
Telephone and telegrams,	121 46			
		4,176 40		
			41,019 99	
FRAMINGHAM NORMAL SCHOOL.				
TEACHERS.				
Henry Whittemore, principal,	$3,000 00			
Assistants,	17,101 82			
		$20,101 82		
WAGES AND LABOR.				
Accountant,	$699 96			
Engineers and firemen,	2,569 92			
Janitor,	270 00			
Physician,	10 00			
Stenographer,	87 00			
Watchman,	279 96			
Labor,	801 05			
		4,717 89		
SCHOOL SUPPLIES, ETC.				
Advertising,	$27 00			
Apparatus,	299 39			
Books and binding,	428 27			
Diplomas,	22 50			
Postage,	122 00			
Printing,	147 72			
Stationery and supplies,	489 09			
		1,535 97		
MISCELLANEOUS EXPENSES.				
Coal,	$2,167 13			
Electrical supplies,	116 22			
Engine supplies,	45 18			
Expressage,	117 62			
Furnishings,	676 37			
Gasolene,	48 55			
Hardware,	148 92			
Lumber,	37 19			
Removing ashes,	22 50			
Repairs,	594 63			
Sundries,	19 00			
Telephone and telegrams,	73 95			
Travelling expenses,	46 43			
Water,	184 96			
		4,298 65		
Amounts carried forward,		$30,654 33	$85,592 99	$146,317 78

STATEMENT VII. **Revenue Expenses.** DETAILS 242.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

Amounts brought forward,		$30,654 33	$85,592 99	$146,317 78
HOUSEHOLD ART DEPARTMENT.				
Assistants,	$271 55			
Coal,	27 00			
Furnishings,	74 48			
Ice,	15 40			
Labor,	51 00			
Provisions, etc.,	532 65			
Sundries,	9 60			
Supplies,	14 24			
		995 92		
			31,650 25	
HYANNIS NORMAL SCHOOL.				
TEACHERS.				
W. A. Baldwin, principal,	$3,000 00			
Assistants,	8,522 77			
		$11,522 77		
WAGES AND LABOR.				
Clerical service,	$243 40			
Janitors and engineers,	1,599 96			
Labor,	1,300 40			
		3,143 76		
SCHOOL SUPPLIES, ETC.				
Advertising,	$19 27			
Apparatus,	265 17			
Biological and botanical supplies,	111 91			
Books and binding,	493 98			
Diplomas,	10 00			
Lectures,	113 40			
Postage,	57 13			
Printing,	359 81			
Stationery and supplies,	412 47			
		1,843 14		
MISCELLANEOUS EXPENSES.				
Boiler,	$140 00			
Coal and wood,	842 85			
Expressage,	98 93			
Fertilizer,	37 50			
Furnishings,	98 34			
Gasolene and oil,	115 21			
Groceries,	22 17			
Lathe,	100 00			
Loam,	31 00			
Lumber,	82 90			
Paints,	372 03			
Repairs,	1,669 91			
Sundries,	49 26			
Telephone and telegrams,	29 38			
Travelling expenses,	149 10			
		3,838 58		
SUMMER SESSION.				
Assistants,	$2,221 50			
Clerk,	25 00			
		2,246 50		
			22,594 75	
LOWELL NORMAL SCHOOL.				
TEACHERS.				
Frank F. Coburn, principal,	$3,000 00			
Assistants,	16,682 83			
		$19,682 83		
WAGES AND LABOR.				
Architects,	$35 00			
Engineers,	840 00			
Amounts carried forward,		$19,682 83	$139,837 99	$146,317 78

STATEMENT VII. Revenue Expenses. DETAILS 242.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

Amounts brought forward,		$19,682 83	$139,837 99	$146,317 78
Janitors,	$960 00			
Physicians,	142 00			
Secretary,	640 00			
Labor,	715 43			
		3,332 43		
SCHOOL SUPPLIES, ETC.				
Advertising,	$17 62			
Apparatus,	37 61			
Biological and botanical supplies,	113 23			
Books and binding,	1,027 75			
Diplomas,	12 50			
Lectures,	256 50			
Music,	113 18			
Postage,	63 75			
Printing,	157 71			
Stationery and supplies,	1,110 91			
		2,910 76		
MISCELLANEOUS EXPENSES.				
Brushes,	$22 60			
Coal and wood,	907 76			
Electric lighting, fixtures, etc.,	467 84			
Expressage,	49 81			
Fertilizer,	96 50			
Furnishings,	283 53			
Gas,	40 95			
Hardware,	87 64			
Ice,	22 76			
Laundry,	35 71			
Lumber,	236 80			
Paints,	17 61			
Plumbing,	224 55			
Repairs,	762 85			
Sundries,	43 59			
Telephone and telegrams,	233 46			
Water,	35 02			
		3,568 98		
			29,495 00	
NORTH ADAMS NORMAL SCHOOL.				
TEACHERS.				
F. F. Murdock, principal,	$3,000 00			
Assistants,	15,461 62			
		$18,461 62		
WAGES AND LABOR.				
Clerical service,	$190 96			
Engineers,	850 08			
Janitor,	650 04			
Librarian,	500 00			
Physician,	74 00			
Watchman,	600 00			
Labor,	362 82			
		3,227 90		
SCHOOL SUPPLIES, ETC.				
Apparatus,	$118 70			
Books and binding,	949 89			
Botanical supplies,	24 91			
Diplomas,	59 75			
Lectures,	67 65			
Music,	10 31			
Postage,	97 22			
Amounts carried forward,		$21,689 52	$169,332 99	$146,317 78

STATEMENT VII. Revenue Expenses. DETAILS 242.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

Amounts brought forward,		$21,689 52	$169,332 99	$146,317 78
Printing,	$218 69			
Stationery and supplies,	709 73			
		2,256 85		
MISCELLANEOUS EXPENSES.				
Coal and wood,	$1,061 92			
Electric lighting and supplies,	205 88			
Expressage,	66 36			
Furnishings,	68 08			
Hardware,	190 47			
Laundry,	72 68			
Lumber,	150 90			
Removing ashes,	36 25			
Repairs,	441 47			
Sundries,	42 09			
Telephone and telegrams,	114 64			
Water,	20 79			
		2,491 53		
			26,437 90	
SALEM NORMAL SCHOOL.				
TEACHERS.				
W. P. Beckwith, principal,	$3,000 00			
Assistants,	18,160 04			
		$21,160 04		
WAGES AND LABOR.				
Clerical service,	$42 50			
Engineers,	1,000 00			
Firemen,	600 00			
Janitors,	600 00			
Nursery maid,	112 50			
Labor.	327 29			
		2,682 29		
SCHOOL SUPPLIES, ETC.				
Advertising,	$21 00			
Apparatus,	388 56			
Biological and botanical supplies,	47 49			
Books and binding,	941 39			
Diplomas,	129 65			
Lectures,	70 00			
Music,	75 02			
Postage,	90 50			
Printing,	583 85			
Stationery and supplies,	826 35			
		3,173 81		
MISCELLANEOUS EXPENSES.				
Brushes,	$54 65			
Coal and wood,	1,146 76			
Electric lighting and supplies,	151 42			
Expressage,	50 92			
Furnishings,	25 00			
Gas,	34 51			
Hardware,	79 00			
Laundry,	24 63			
Oil,	49 50			
Repairs,	225 00			
Sundries,	60 77			
Telephone and telegrams,	66 61			
Travelling expenses,	22 74			
Water,	117 07			
		2,108 58		
			29,124 72	
Amounts carried forward,			$224,895 61	$146,317 78

STATEMENT VII. Revenue Expenses. DETAILS 242.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

Amounts brought forward,			$224,895 61	$146,317 78
WESTFIELD NORMAL SCHOOL.				
TEACHERS.				
Clarence A. Brodeur, principal,	$3,000 00			
Assistants,	14,920 77			
		$17,920 77		
WAGES AND LABOR.				
Clerical service,	$21 77			
Janitors,	2,108 33			
Stenographer,	160 00			
Watchman,	157 71			
Labor,	292 95			
		2,740 76		
SCHOOL SUPPLIES, ETC.				
Advertising,	$21 15			
Apparatus,	202 41			
Books and binding,	684 07			
Botanical supplies,	33 25			
Diplomas,	31 00			
Lectures,	53 00			
Music,	31 09			
Postage,	74 07			
Printing,	252 55			
Stationery and supplies,	1,042 85			
		2,425 44		
MISCELLANEOUS EXPENSES.				
Brushes,	$56 00			
Coal and wood,	808 68			
Dry goods,	83 74			
Electric lighting, fixtures, etc.,	578 98			
Expressage,	74 57			
Furnishings,	587 98			
Gas,	54 40			
Groceries,	14 62			
Hardware,	209 91			
Lumber,	51 02			
Repairs,	756 17			
Sundries,	124 57			
Telephone and telegrams,	84 71			
Travelling expenses,	169 99			
Water,	138 34			
		3,793 68		
BOARDING HALL.				
Bookkeeper,	$125 00			
Janitor,	101 14			
Watchman,	157 71			
Furniture,	118 13			
Hardware,	23 30			
Repairs,	112 14			
Sundries,	71 01			
Supplies,	10 92			
		719 35		
			27,600 00	
WORCESTER NORMAL SCHOOL.				
TEACHERS.				
E. H. Russell, principal,	$3,000 00			
Assistants,	13,957 14			
		$16,957 14		
WAGES AND LABOR.				
Clerical service,	$20 00			
Janitors,	1,111 97			
Labor,	209 94			
		1,341 91		
Amounts carried forward,		$18,299 05	$252,495 61	$146,317 78

STATEMENT VII. Revenue Expenses. DETAILS 243 AND 244.

SUPPORT OF STATE NORMAL SCHOOLS — *Concluded.*

Amounts brought forward,		$18,299 05	$252,495 61	$146,317 78
SCHOOL SUPPLIES, ETC.				
Apparatus,	$19 11			
Books and binding,	544 16			
Diplomas,	32 00			
Maps and charts,	125 74			
Music,	28 96			
Postage,	136 29			
Printing,	419 39			
Stationery and supplies,	375 06			
		1,680 71		
MISCELLANEOUS EXPENSES.				
Brushes,	$32 75			
Coal and wood,	1,628 78			
Electric lighting and supplies,	330 43			
Expressage,	20 89			
Furnishings,	98 09			
Ice,	73 71			
Laundry,	70 54			
Paints,	30 45			
Plumbing,	268 88			
Repairs,	575 39			
Sundries,	56 11			
Telephone and telegrams,	60 02			
Travelling expenses,	94 85			
Water,	53 88			
		3,394 77		
			23,374 53	
Total support of normal schools,			$275,870 14	
Paid from income Massachusetts School Fund, see details No. 408,			101,933 44	
				173,936 70

DETAILS No. 243.

DUKES COUNTY EDUCATIONAL ASSOCIATION.

[Revised Laws, chap. 40; Acts 1902, chap. 153.]

Paid treasurer,		50 00

DETAILS No. 244.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS.

[Revised Laws, chap. 42; Acts 1902, chap. 153.]

Paid to the following-named school districts: —		
Hanover, Hanson and Norwell,	$1,250 00	
Cheshire and Dalton,	1,250 00	
South Hadley and Granby,	1,250 00	
Buckland, Colrain and Shelburne,	1,250 00	
Mansfield, Stoughton and Sharon,	1,250 00	
Charlemont, Hawley, Monroe, Rowe and Florida,	1,250 00	
Brimfield and Monson,	1,250 00	
Northfield, Gill, Leyden and Warwick,	1,250 00	
Brookfield and North Brookfield,	1,250 00	
Amounts carried forward,	$11,250 00	$320,304 48

STATEMENT VII. Revenue Expenses. DETAILS 244.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS — *Continued.*

Amounts brought forward,	$11,250 00	$320,304 48
Bernardston, Hatfield and Hadley,	1,250 00	
Norton and Wrentham,	1,250 00	
Becket, Chester, Middlefield and Washington,	1,250 00	
East Bridgewater, West Bridgewater and Raynham,	1,250 00	
Chatham, Provincetown and Wellfleet,	1,250 00	
Leverett, Shutesbury, Wendell and Erving,	1,250 00	
Mendon, Bellingham and Hopedale,	833 33	
Acton, Littleton and Westford,	1,250 00	
Lunenburg and Winchendon,	1,250 00	
Duxbury, Marshfield and Scituate,	1,250 00	
Easthampton, Southampton and Westhampton,	1,250 00	
Dracut, Tewksbury, Tyngsborough and North Reading,	1,250 00	
Templeton, Royalston, Hubbardston and Phillipston,	1,250 00	
Harwich, Orleans, Brewster and Eastham,	1,250 00	
West Stockbridge, Richmond, Egremont, Sheffield and New Marlborough,	1,250 00	
Bolton, Boylston, Harvard and Shirley,	1,250 00	
Dartmouth and Westport,	1,250 00	
Georgetown, Groveland and Rowley,	1,250 00	
Dennis and Yarmouth,	1,250 00	
Billerica and Hudson,	625 00	
Dover, Sudbury and Wayland,	1,250 00	
Bourne, Mashpee and Sandwich,	1,250 00	
Ludlow, Wilbraham, Hampden, East Longmeadow and Longmeadow,	1,250 00	
Agawam, Granville and Southwick,	1,250 00	
Williamsburg, Conway, Sunderland and Whately,	1,250 00	
Westminster, Sterling and Princeton,	1,250 00	
Ashby and Townsend,	1,250 00	
Abington and Bridgewater,	1,250 00	
Ayer and West Boylston,	1,250 00	
Holliston, Medway and Sherborn,	1,250 00	
Ashland and Hopkinton,	1,250 00	
Barre, Hardwick and Petersham,	1,250 00	
Grafton and Upton,	1,250 00	
Chilmark, Cottage City, Tisbury, Edgartown and West Tisbury,	1,250 00	
Chelmsford, Carlisle and Dunstable,	1,250 00	
Wales and Warren,	1,250 00	
Acushnet, Fairhaven and Mattapoisett,	1,250 00	
New Braintree, Sturbridge and West Brookfield,	1,250 00	
Northborough, Southborough, Berlin and Shrewsbury,	1,250 00	
Medfield and Walpole,	1,250 00	
Foxborough and West Newbury,	1,250 00	
Millbury, Oxford and Dudley,	1,250 00	
Holden, Oakham, Paxton and Rutland,	1,250 00	
Freetown, Seekonk and Swansea,	1,250 00	
Wakefield and Lynnfield,	125 00	
Marion and Wareham,	1,250 00	
Ashfield, Cummington, Goshen and Plainfield,	1,250 00	
Bedford, Burlington, Lincoln and Wilmington,	1,250 00	
Boxford, Middleton, Reading and Topsfield,	625 00	
Amherst and Pelham,	250 00	
Hinsdale, Windsor, Savoy and Peru,	1,250 00	
Blandford, Huntington, Montgomery and Russell,	1,250 00	
Halifax, Kingston, Pembroke and Plympton,	1,250 00	
Lee, Montgomery, Otis and Tyringham,	1,250 00	
Amounts carried forward,	$74,958 33	$320,304 48

STATEMENT VII. Revenue Expenses. DETAILS 245 TO 248.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS — *Concluded.*

Amounts brought forward,	$74,958 33	$320,304 48
Douglas and Uxbridge,	1,250 00	
Marblehead, Newbury and Salisbury,	500 00	
Avon, Holbrook and Randolph,	1,250 00	
North Andover and Merrimac,	625 00	
		78,583 33

DETAILS No. 245.

SCHOOL REGISTERS AND BLANKS.

[Revised Laws, chap. 48; Acts 1902, chap. 153.]

Printing 12,500 copies "School Register,"	$531 17	
Printing 1,200 copies "School Census,"	213 72	
Expressage,	84 33	
Sundry printing and binding,	79 61	
Postage,	10 00	
		918 83

DETAILS No. 246.

MASSACHUSETTS INSTITUTE OF TECHNOLOGY.

[Res. 1895, chap. 70; 1901, chap. 51; Acts 1896, chap. 310; 1902, chap. 7.]

Paid treasurer,	29,000 00

DETAILS No. 247.

WORCESTER POLYTECHNIC INSTITUTE.

[Acts 1899, chap. 157; 1902, chap. 8.]

Paid treasurer,	6,000 00

DETAILS No. 248.

NEW ENGLAND INDUSTRIAL SCHOOL FOR DEAF MUTES.

[Res. 1902, chap. 70; Acts 1902, chap. 341.]

Paid trustees,	4,500 00
Amount carried forward,	$439,306 64

DETAILS No. 249.

INSTRUCTION FOR ADULT BLIND AT THEIR HOMES.

[Acts 1902, chaps. 297 and 341.]

Amount brought forward,		$439,306 64
PERKINS INSTITUTION FOR THE BLIND.		
Instructors' salaries,	$2,000 00	
Instructors' expenses,	1,820 38	
Sundries,	15 63	
		3,836 01

DETAILS No. 250.

TUITION OF CHILDREN IN TOWNS WHERE HIGH SCHOOLS ARE NOT MAINTAINED.

[Revised Laws, chap. 42; Acts 1902, chaps. 17, 433 and 532.]

Paid for high school tuition: —

Alford,	$315 00	Middlefield,	$66 80
Becket,	296 60	Monroe,	30 00
Berkley,	411 25	Monterey,	450 00
Blandford,	149 50	Montgomery,	70 00
Boxborough,	608 00	Mount Washington,	72 00
Boylston,	194 00	New Braintree,	201 00
Carlisle,	240 00	Oakham,	33 50
Charlemont,	367 50	Otis,	125 00
Chesterfield,	52 00	Paxton,	390 00
Chilmark,	34 10	Pelham,	225 00
Clarksburg,	190 00	Peru,	10 00
Cummington,	225 00	Phillipston,	72 00
Dana,	125 00	Plainfield,	90 00
Dunstable,	232 00	Prescott,	137 50
Eastham,	148 00	Richmond,	72 00
East Longmeadow,	1,230 00	Rowe,	106 75
Egremont,	1,044 00	Royalston,	72 00
Erving,	368 33	Russell,	26 88
Florida,	120 00	Sandisfield,	18 00
Gay Head,	30 64	Shutesbury,	90 00
Gill,	506 00	Southampton,	615 00
Goshen,	180 00	Southwick,	502 50
Granville,	406 25	Sunderland,	273 75
Greenwich,	228 00	Tolland,	50 00
Halifax,	96 00	Tyngsborough,	660 00
Hampden,	125 00	Tyringham,	150 00
Hancock,	66 00	Warwick,	61 00
Hawley,	50 00	Wendell,	125 00
Heath,	285 00	Westhampton,	435 00
Leverett,	327 00	West Stockbridge,	558 00
Leyden,	197 00	Windsor,	40 00
			14,675 85
Amount carried forward,			$457,818 50

DETAILS No. 251.

PREMIUM ON SECURITIES PURCHASED FOR THE MASSACHUSETTS SCHOOL FUND.

[Revised Laws, chap. 41; Acts 1902, chap. 6.]

Amount brought forward, ...	$457,818 50
Paid premium on securities purchased, ...	34,997 93
Total educational expenses paid from revenue, 1902, . .	$492,816 43

CHARITABLE.

DETAILS No. 252.

REIMBURSEMENT OF TOWNS FOR THE MAINTENANCE OF INSANE PERSONS.

[Revised Laws, chap. 87; Acts 1902, chaps. 3 and 291.]

Becket,	$73 00	New Salem,	$349 75	
Berkley,	84 74	Otis,	112 81	
Bernardston,	429 88	Pelham,	508 38	
Bolton,	501 44	Peru,	62 22	
Boxborough,	127 09	Phillipston,	282 73	
Brimfield,	159 24	Plainfield,	684 35	
Charlemont,	338 92	Prescott,	284 11	
Chesterfield,	490 79	Rowe,	127 09	
Chilmark,	359 70	Russell,	190 35	
Clarksburg,	1,255 20	Sandisfield,	254 19	
Cummington,	339 49	Savoy,	520 92	
Dunstable,	73 00	Shutesbury,	742 93	
Granby,	169 46	Southampton,	334 32	
Granville,	336 13	Sunderland,	169 46	
Greenwich,	127 09	Tolland,	338 92	
Halifax,	248 70	Truro,	169 46	
Hampden,	423 67	Wales,	340 18	
Heath,	219 46	Warwick,	311 77	
Holland,	146 00	Washington,	62 68	
Lanesborough,	112 83	Wendell,	491 30	
Leverett,	168 17	Westhampton,	254 19	
Leyden,	254 19	Whately,	162 13	
Middlefield,	109 50	Windsor,	504 67	
Monterey,	127 09	Worthington,	490 79	
Montgomery,	241 63			$14,666 11

DETAILS No. 253.

HOSPITAL COTTAGES FOR CHILDREN.

[Revised Laws, chap. 87; Acts 1902, chap. 64.]

Paid for board and care of inmates,	5,484 15
Amount carried forward,	$20,150 26

DETAILS No. 254.

SUPPORT AND BURIAL OF STATE PAUPERS BY CITIES AND TOWNS.

[Revised Laws, chap. 85; Acts 1902, chaps. 61 and 582.]

Amount brought forward,		$20,150 26
SUPPORT OF PAUPERS.		
Paid to the following-named cities and towns: —		
Arlington,	$17 14	
Acton,	5 00	
Adams,	256 62	
Amherst,	34 05	
Ashland,	22 78	
Athol,	72 00	
Bedford,	104 00	
Belchertown,	11 72	
Berkley,	44 00	
Berlin,	2 50	
Beverly,	215 25	
Billerica,	50 00	
Boston O. of P., City Hospital,	15,565 00	
Boston O. of P., Carney Hospital,	694 26	
Boston O. of P.,	196 88	
Boston Institutions Department,	944 44	
Brockton,	154 62	
Brookfield,	36 00	
Brookline,	51 01	
Cambridge,	209 39	
Canton,	6 86	
Charlton,	98 80	
Chelsea,	396 27	
Chicopee,	177 85	
Clinton,	101 99	
Dalton,	323 43	
Danvers,	54 00	
Dennis,	17 34	
Douglas,	13 00	
Easthampton,	135 90	
Everett,	203 79	
Fairhaven,	24 93	
Fall River,	2,865 65	
Falmouth,	34 00	
Fitchburg,	790 36	
Foxborough,	11 00	
Framingham,	78 00	
Franklin,	184 00	
Freetown,	4 00	
Gardner,	214 37	
Georgetown,	66 11	
Gloucester,	236 71	
Greenfield,	78 06	
Groton,	73 33	
Hadley,	14 60	
Hanover,	8 00	
Hanson,	86 95	
Harwich,	175 39	
Haverhill,	966 76	
Hingham,	67 12	
Holliston,	78 00	
Amount carried forward,		$20,150 26

STATEMENT VII. **Revenue Expenses.** DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,			$20,150 26
Holyoke,	$1,378 19		
Hopedale,	98 50		
Hudson,	111 66		
Ipswich,	24 00		
Lawrence,	694 77		
Leicester,	10 00		
Leominster,	31 40		
Lowell,	898 29		
Lunenburg,	57 00		
Lynn,	1,003 46		
Malden,	772 02		
Manchester,	26 00		
Mansfield,	52 00		
Marblehead,	52 00		
Marlborough,	15 60		
Mattapoisett,	7 18		
Medford,	523 84		
Medway,	137 74		
Melrose,	531 60		
Merrimac,	7 55		
Middleborough,	191 75		
Milford,	77 00		
Millis,	16 05		
Montague,	81 67		
Natick,	112 36		
New Bedford,	1,356 62		
Newburyport,	353 00		
Newton,	808 40		
North Adams,	291 34		
North Andover,	37 45		
North Brookfield,	33 27		
Northampton,	249 70		
Orange,	44 57		
Oxford,	35 66		
Palmer,	52 00		
Peabody,	235 10		
Pembroke,	104 00		
Pepperell,	16 50		
Plymouth,	10 00		
Provincetown,	52 00		
Quincy,	463 60		
Reading,	15 00		
Revere,	188 30		
Rowley,	26 64		
Royalston,	31 87		
Salem,	1,407 75		
Sandwich,	51 89		
Sherborn,	86		
Somerville,	1,068 39		
South Hadley,	33 43		
Southbridge,	31 15		
Southwick,	15 50		
Spencer,	16 50		
Springfield,	1,126 30		
Sterling,	134 26		
Stoneham,	228 00		
Taunton,	424 65		
Townsend,	15 00		
Uxbridge,	3 00		
Waltham,	77 26		
Amount carried forward,			$20,150 26

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,			$20,150 26
Ware,	$122 48		
Warren,	55 33		
Warwick,	16 00		
Watertown,	138 00		
Webster,	7 55		
West Brookfield,	30 93		
West Springfield,	7 29		
Westfield,	254 63		
Westford,	89 60		
Weymouth,	93 38		
Whitman,	44 75		
Williamstown,	279 60		
Winchendon,	30 75		
Woburn,	19 21		
Worcester,	95 81		
Worcester City Hospital,	4,167 13		
Yarmouth,	20 50		
		$47,696 76	
On Account of 1901.			
Abington,	$5 71		
Agawam,	45 43		
Athol,	27 00		
Auburn,	15 11		
Ayer,	69 00		
Barnstable,	84 00		
Barre,	14 25		
Berkley,	26 00		
Beverly,	98 85		
Billerica,	6 00		
Boston O. of P., City Hospital,	2,325 81		
Boston O. of P., Carney Hospital,	175 72		
Boston Institutions Department,	308 04		
Boston O. of P.,	1,789 97		
Boxborough,	42 00		
Brockton,	54 99		
Brookfield,	123 00		
Brookline,	49 03		
Cambridge,	3 18		
Carver,	25 50		
Chelmsford,	9 00		
Chicopee,	16 00		
Clinton,	2 86		
Cummington,	65 00		
Dennis,	34 40		
Dudley,	3 13		
East Longmeadow,	8 00		
Easthampton,	64 78		
Enfield,	25 00		
Everett,	65 00		
Fall River,	37 27		
Falmouth,	27 63		
Fitchburg,	68 57		
Foxborough,	22 25		
Gardner,	226 31		
Georgetown,	80 02		
Grafton,	293 21		
Great Barrington,	37 00		
Groton,	82 00		
Groveland,	17 25		
Hanover,	33 00		
Amounts carried forward,		$47,696 76	$20,150 26

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amounts brought forward,		$47,696 76	$20,150 26
Hanson,	$44 51		
Harvard,	8 75		
Harwich,	104 90		
Haverhill,	269 80		
Holyoke,	92 22		
Ipswich,	17 50		
Lancaster,	68 00		
Lawrence,	647 43		
Lexington,	3 73		
Lowell,	701 20		
Lynn,	462 25		
Malden,	18 47		
Marlborough,	94 24		
Medford,	437 12		
Medway,	9 68		
Melrose,	56 87		
Merrimac,	21 50		
Methuen,	19 80		
Middleton,	212 03		
Milford,	69 85		
Monson,	50 20		
Montague,	164 49		
Natick,	97 95		
Needham,	16 35		
New Bedford,	251 48		
Mew Marlborough,	30 07		
Newbury,	10 95		
Newburyport,	605 46		
Newton,	62 08		
North Adams,	8 90		
Northampton,	76 32		
Northfield,	6 85		
Norton,	83 25		
Norwood,	94 19		
Orange,	9 91		
Peabody,	218 65		
Petersham,	12 50		
Plymouth,	14 32		
Quincy,	184 97		
Revere,	1 00		
Rockland,	14 25		
Rockport,	41 62		
Salem,	38 68		
Saugus,	38 15		
Sharon,	32 25		
Somerville,	393 21		
South Hadley,	30 07		
Southampton,	10 00		
Southborough,	12 14		
Springfield,	1,380 85		
Sterling,	45 71		
Stoneham,	70 00		
Sutton,	61 75		
Taunton,	28 00		
Templeton,	35 00		
Townsend,	2 00		
Upton,	16 34		
Wakefield,	60 50		
Ware,	25 93		
Wareham,	67 50		
Amounts carried forward,		$47,696 76	$20,150 26

STATEMENT VII. **Revenue Expenses.** DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amounts brought forward,		$47,696 76	$20,150 26
Warren,	$4 53		
Warwick,	64 00		
Webster,	72 75		
Westfield,	11 50		
Westford,	49 56		
Weymouth,	127 90		
Whitman,	31 95		
Williamsburg,	6 00		
Williamstown,	20 23		
Winthrop,	58 12		
Woburn,	14 64		
Worcester,	15 00		
Worcester City Hospital,	817 88		
Wrentham,	24 25		
Yarmouth,	71 14		
		15,659 41	
On Account of Previous Years.			
Adams,	$4 00		
Amesbury,	42 34		
Boston O. of P.,	56 99		
Boston Institutions Department,	17 46		
Brookline,	71		
Fitchburg,	1 43		
Franklin,	15 50		
Gloucester,	68 57		
Hanover,	217 10		
Haverhill,	101 49		
Lancaster,	10 50		
Leverett,	166 27		
Lowell,	20 07		
Middleton,	98 00		
Natick,	4 97		
New Bedford,	8 57		
Norwell,	14 25		
Somerville,	93 55		
Southwick,	38 38		
Springfield,	586 87		
Stoneham,	37 22		
Weymouth,	26 67		
Worcester City Hospital,	3 57		
		1,634 48	
			64,990 65
BURIAL OF STATE PAUPERS.			
[Revised Laws, chap. 81.]			
Abington,	$15 00		
Adams,	25 00		
Agawam,	15 00		
Acushnet,	15 00		
Athol,	10 00		
Avon,	15 00		
Belchertown,	15 00		
Berkley,	15 00		
Beverly,	30 00		
Boston O. of P.,	1,320 00		
Brookline,	15 00		
Cambridge,	96 50		
Canton,	15 00		
Charlton,	12 50		
Chatham,	30 00		
Amount carried forward,		. . .	$85,140 91

STATEMENT VII. **Revenue Expenses.** DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,		$85,140 91
Chelsea,	$78 00	
Chicopee,	118 00	
Clarksburg,	15 00	
Danvers,	15 00	
Douglas,	4 50	
Dudley,	30 00	
East Longmeadow,	15 00	
Easthampton,	15 00	
Everett,	10 00	
Fairhaven,	15 00	
Fall River,	782 00	
Fitchburg,	160 00	
Framingham,	15 00	
Franklin,	15 00	
Freetown,	15 00	
Gardner,	25 00	
Gloucester,	23 00	
Great Barrington,	15 00	
Greenfield,	30 00	
Hadley,	30 00	
Hamilton,	15 00	
Harwich,	15 00	
Haverhill,	34 00	
Hingham,	40 00	
Holyoke,	268 00	
Ipswich,	10 00	
Lawrence,	222 00	
Lee,	15 00	
Leominster,	15 00	
Malden,	35 00	
Mansfield,	15 00	
Marlborough,	5 00	
Medford,	10 00	
Melrose,	25 00	
Middleborough,	30 00	
Montague,	25 00	
New Bedford,	946 00	
Newburyport,	90 00	
Newton,	55 00	
North Adams,	129 50	
Northampton,	10 00	
Northbridge,	12 00	
Palmer,	35 00	
Peabody,	15 00	
Pepperell,	10 00	
Quincy,	77 00	
Rehoboth,	15 00	
Revere,	70 00	
Rochester,	15 00	
Salem,	37 00	
Sandisfield,	15 00	
Saugus,	15 00	
Sharon,	15 00	
Somerset,	15 00	
Somerville,	60 00	
South Hadley,	15 00	
Southbridge,	10 00	
Springfield,	160 00	
Taunton,	70 00	
Tewksbury,	15 00	
Amount carried forward,		$85,140 91

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,			$85,140 91
Townsend,	$15 00		
Waltham,	15 00		
Warren,	15 00		
Webster,	17 00		
Weymouth,	15 00		
Whitman,	15 00		
Winchester,	15 00		
Woburn,	15 00		
Worcester,	290 00		
Yarmouth,	15 00		
		$6,182 00	
On Account of 1901.			
Agawam,	$10 00		
Athol,	15 00		
Attleborough,	30 00		
Ayer,	15 00		
Barre,	23 00		
Boston O. of P.,	232 25		
Boxborough,	15 00		
Brockton,	25 00		
Cambridge,	8 65		
Charlemont,	15 00		
Charlton,	12 50		
Clinton,	15 00		
Dartmouth,	15 00		
Douglas,	13 00		
East Longmeadow,	15 00		
Gloucester,	4 00		
Haverhill,	9 00		
Holyoke,	15 00		
Lowell,	240 00		
Lynn,	99 00		
Malden,	15 00		
Methuen,	36 00		
Middleton,	10 00		
Montague,	45 00		
Natick,	15 00		
New Bedford,	118 00		
Newburyport,	45 00		
Peabody,	10 00		
Pittsfield,	20 00		
Provincetown,	15 00		
Revere,	10 00		
Rockport,	30 00		
Rutland,	15 00		
Saugus,	15 00		
Somerville,	20 00		
South Hadley,	15 00		
Springfield,	109 50		
Sutton,	15 00		
Tewksbury,	10 00		
Ware,	6 00		
Warren,	15 00		
Webster,	52 00		
West Springfield,	15 00		
Westford,	10 00		
Weston,	15 00		
Winchester,	10 00		
Worcester,	10 00		
		1,527 90	
Amounts carried forward,		$7,709 90	$85,140 91

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amounts brought forward,		$7,709 90	$85,140 91
On Account of Previous Years.			
Amherst,	$15 00		
Fall River,	8 00		
Middleton,	15 00		
Newton,	10 00		
Springfield,	40 00		
Worcester,	5 00		
		93 00	
			7,802 90
EXPENSES OF CONTAGIOUS DISEASES. [Revised Laws, chap. 75.]			
Acton,	$501 68		
Athol,	19 72		
Attleborough,	388 70		
Beverly,	872 64		
Boston O. of P., City Hospital,	4,033 87		
Brockton,	687 18		
Brookline,	356 57		
Cambridge,	4,086 36		
Chelsea,	1,309 49		
Clinton,	443 72		
Douglas	857 24		
Easthampton,	1,012 32		
Everett,	263 59		
Fall River,	8 00		
Fitchburg,	412 55		
Framingham,	491 95		
Franklin,	56 50		
Gloucester,	352 42		
Great Barrington,	582 18		
Holliston,	147 30		
Ipswich,	357 89		
Lawrence,	802 41		
Lowell,	2,204 01		
Lynn,	1,097 20		
Malden,	71 88		
Marlborough,	163 70		
Marshfield,	389 77		
Maynard,	528 71		
Medford,	735 94		
Millis,	259 22		
New Bedford,	411 03		
Newburyport,	546 76		
Newton,	682 43		
Northbridge,	3,041 06		
Quincy,	262 60		
Randolph,	311 20		
Revere,	28 04		
Rutland,	508 47		
Salem,	182 40		
Somerville,	754 17		
Southbridge,	570 62		
Springfield,	700 63		
Sutton,	206 13		
Waltham,	1,047 96		
Westfield,	1,073 49		
Westminster,	123 39		
Weymouth,	367 90		
Windsor,	285 00		
Amount carried forward,		. . .	$92,943 81

STATEMENT VII. **Revenue Expenses.** DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,			$92,943 81
Woburn,	$607 26		
Worcester,	1,078 62		
		$36,283 87	
On Account of 1901.			
Adams,	$423 54		
Boston City Hospital,	1,146 00		
Brockton,	694 13		
Brookline,	413 74		
Cambridge,	402 85		
Chelsea,	568 37		
Fall River,	60 00		
Gloucester,	431 31		
Lee,	197 04		
Leominster,	532 40		
Lynn,	1,076 10		
Malden,	576 10		
Medford,	863 29		
Melrose,	35 00		
New Bedford,	89 30		
Newton,	162 86		
Palmer,	620 86		
Plymouth,	228 12		
Somerville,	170 91		
Southborough,	134 87		
Southbridge,	77 25		
Springfield,	113 23		
Wakefield,	1,137 29		
		10,154 56	
On Account of Previous Years.			
Brookline,	$75 71		
Middleborough,	202 36		
New Bedford,	1,970 54		
Westport,	1,312 00		
		3,560 61	
			49,999 04
TEMPORARY AID TO STATE PAUPERS.			
[Revised Laws, chaps. 66 and 81.]			
Acton,	$12 50		
Adams,	28 60		
Ashfield,	1 88		
Attleborough,	15 20		
Barre,	6 00		
Berlin,	2 00		
Beverly,	128 50		
Boston,	90 99		
Brewster,	50 24		
Brockton,	325 31		
Brookfield,	76 72		
Brookline,	18 21		
Cambridge,	50 65		
Charlton,	1 00		
Chatham,	62 60		
Chelsea,	623 51		
Chester,	1 98		
Chicopee,	54 05		
Clinton,	4 00		
Danvers,	48 50		
Dedham,	13 65		
Douglas,	30 85		
Amount carried forward,			$142,942 85

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,			$142,942 85
Dudley,	$50 45		
Duxbury,	7 85		
Easthampton,	20 83		
Everett,	112 06		
Fall River,	1,616 49		
Fitchburg,	182 71		
Freetown,	7 42		
Georgetown,	70 81		
Gloucester,	63 13		
Greenfield,	10 00		
Holliston,	2 00		
Holyoke,	533 68		
Hudson,	10 92		
Lawrence,	1,759 15		
Lowell,	435 70		
Malden,	191 50		
Marlborough,	35 75		
Medford,	59 37		
Melrose,	121 56		
Middleborough,	9 76		
Montague,	7 80		
Nantucket,	57 00		
New Bedford,	751 83		
Newburyport,	3 80		
Newton,	460 78		
Norfolk,	2 00		
North Adams,	138 43		
Northampton,	52 96		
Northbridge,	2 50		
Norwood,	29 86		
Oakham,	12 01		
Orange,	12 59		
Orleans,	22 60		
Oxford,	12 00		
Peabody,	35 60		
Palmer,	58 60		
Pepperell,	23 00		
Pittsfield,	10 18		
Plymouth,	66 00		
Provincetown,	20 95		
Quincy,	13 00		
Revere,	52 75		
Rockland,	12 00		
Rockport,	44 00		
Salem,	469 07		
Sandwich,	10 17		
Saugus,	34 00		
Sherborn,	86		
Somerville,	275 61		
Southbridge,	30 50		
Spencer,	16 50		
Springfield,	196 06		
Sutton,	15 00		
Swampscott,	8 47		
Taunton,	240 49		
Tewksbury,	37 94		
Tisbury,	24 45		
Waltham,	75 70		
Webster,	44 02		
West Springfield,	5 00		
Amount carried forward,			$142,942 85

STATEMENT VII. **Revenue Expenses.** DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amount brought forward,			$142,942 85
Westborough,	$35 10		
Westfield,	18 63		
Weymouth,	54 83		
Winchester,	126 60		
Woburn,	167 67		
Worcester,	379 38		
Foreign travel,	829 51		
Inland fares,	463 97		
Officers' travel,	99 68		
Carriage and express,	129 54		
Food and lodging,	53 85		
Miscellaneous,	99 11		
		$12,792 03	
On Account of 1901.			
Adams,	$16 84		
Agawam,	70 81		
Amesbury,	192 28		
Andover,	19 81		
Arlington,	27 75		
Athol,	90 23		
Attleborough,	5 00		
Avon,	3 00		
Ayer,	50 15		
Barre,	66 25		
Bellingham,	15 00		
Belmont,	50 15		
Berkley,	27 00		
Beverly,	31 32		
Blackstone,	136 49		
Boston O. of P.,	4,661 43		
Bourne,	14 00		
Bridgewater,	44 46		
Brimfield,	7 50		
Brockton,	163 47		
Brookfield,	163 00		
Brookline,	131 19		
Cambridge,	25 50		
Charlton,	21 00		
Chelsea,	442 67		
Chicopee,	38 50		
Clinton,	96 25		
Cottage City,	7 00		
Dalton,	47 45		
Danvers,	100 25		
Dighton,	5 00		
Douglas,	23 71		
Dudley,	3 00		
Easthampton,	9 50		
Edgartown,	44 65		
Everett,	293 43		
Fall River,	658 39		
Fitchburg,	126 20		
Franklin,	51 21		
Gardner,	110 00		
Gloucester,	15 75		
Grafton,	100 57		
Granby,	20 22		
Great Barrington,	16 20		
Greenfield,	6 37		
Groton,	4 50		
Amounts carried forward,		$12,792 03	$142,942 85

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amounts brought forward,		$12,792 03	$142,942 85
Haverhill,	$1,559 96		
Holyoke,	740 44		
Hudson,	3 56		
Huntington,	2 44		
Ipswich,	48 26		
Lancaster,	22 25		
Lawrence,	576 65		
Lee,	53 05		
Leominster,	44 00		
Lexington,	48 14		
Lowell,	627 00		
Lynn,	971 40		
Malden,	173 50		
Manchester,	2 00		
Mansfield,	70 00		
Marlborough,	166 11		
Medford,	34 72		
Medway,	136 00		
Melrose,	237 92		
Methuen,	96 63		
Milford,	153 68		
Millbury,	5 00		
Montague,	22 50		
Nantucket,	25 20		
New Bedford,	422 50		
New Salem,	1 68		
Newburyport,	285 10		
Newton,	341 62		
North Adams,	109 20		
Northampton,	45 85		
Norwood,	86 00		
Orange,	46 02		
Orleans,	16 00		
Palmer,	37 90		
Peabody,	82 61		
Pepperell,	4 00		
Pittsfield,	144 00		
Provincetown,	17 82		
Quincy,	123 78		
Revere,	74 87		
Rockport,	39 00		
Salem,	425 31		
Salisbury,	15 88		
Saugus,	5 00		
Somerville,	324 61		
Southbridge,	146 13		
Springfield,	351 19		
Sterling,	15 00		
Sutton,	56 02		
Swampscott,	47 06		
Taunton,	135 84		
Tewksbury,	13 56		
Tisbury,	11 75		
Wales,	52 00		
Waltham,	30 48		
Ware,	23 12		
Wareham,	2 50		
Warren,	9 88		
Watertown,	6 00		
Webster,	339 27		
Amounts carried forward,		$12,792 03	$142,942 85

STATEMENT VII. Revenue Expenses. DETAILS 254.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

Amounts brought forward,		$12,792 03	$142,942 85
Wellesley,	$116 57		
West Boylston,	27 81		
West Brookfield,	8 00		
West Springfield,	13 00		
Westborough,	14 36		
Westfield,	3 00		
Weymouth,	75 29		
Winchendon,	12 27		
Winchester,	96 92		
Winthrop,	15 52		
Woburn,	129 74		
Worcester,	200 18		
		18,676 07	
On Account of Previous Years.			
Auburn,	$13 75		
Belmont,	25 00		
Blackstone,	12 50		
Chelsea,	178 60		
Fall River,	1 50		
Franklin,	98 24		
Granby,	20 86		
Lawrence,	26 50		
Medway,	12 88		
Melrose,	123 38		
Milford,	12 50		
Montague,	12 75		
New Bedford,	93 41		
Northampton,	71 20		
Reading,	3 50		
Somerville,	4 00		
Spencer,	5 87		
Ware,	53 14		
Webster,	147 00		
Westfield,	37 00		
Weymouth,	16 63		
Worcester,	9 32		
Yarmouth,	52 00		
		1,031 53	
			32,499 63
TRANSPORTATION OF STATE PAUPERS.			
Fares in the United States,	$5,109 50		
Fares to transatlantic ports and British Provinces,	2,375 20		
Officers' expenses,	1,763 84		
Gratuities,	896 73		
Food and lodging,	401 59		
Sundry incidentals,	344 59		
Assistance,	343 16		
Carriage hire and expressage,	246 78		
Telephone and telegrams,	75 07		
		$11,556 46	
SUPPORT OF PAUPER INFANTS. [Revised Laws, chap. 83.]			
Travel and board of wards,	$40,552 84		
Clothing, and making same,	2,802 51		
Medical attendance and medicine,	1,870 32		
Officers' travel,	1,791 48		
Assistance at nursery,	808 53		
Burial expenses,	383 00		
Amounts carried forward,		$11,556 46	$175,442 48

STATEMENT VII. Revenue Expenses. DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Concl'd.*

Amounts brought forward,		$11,556 46	$175,442 48
Assistance,	$319 82		
Sundry incidentals,	314 14		
Supplies at nursery,	266 96		
Rent of nursery,	265 00		
Postage, expressage, telephone, telegrams, etc.,	143 33		
		49,517 93	
INDIGENT AND NEGLECTED CHILDREN.			
[Revised Laws, chap. 83.]			
Travel and board of wards,	$126,797 75		
Clothing,	35,455 96		
Medicine and medical attendance,	5,487 05		
Assistance,	763 48		
Postage, telephone, telegrams and express,	542 34		
Miscellaneous,	523 12		
Instruction,	503 70		
Travelling bags,	308 00		
Advertising,	179 20		
Typewriting,	158 00		
Burials,	135 00		
		170,853 60	
TRAVEL OF AGENTS.			
H. L. Gardner,	$979 93		
David Walker,	887 95		
W. W. Foster,	835 73		
C. K. Morton,	777 96		
Nathan Coe,	774 47		
Mary F. Mooney,	747 21		
G. F. Davis,	702 01		
Florence M. Carpenter,	692 41		
Geraldine S. Jones,	623 79		
Mary E. Weston,	555 52		
Catherine E. Smith,	552 01		
Albert A. Carlton,	545 78		
F. G. Southmayd,	518 61		
Florence Faden,	478 29		
M. S. Beale,	463 80		
Lucy B. Hancock,	440 76		
M. A. Perrault,	342 68		
T. P. Bagley,	257 80		
E. M. Tyler,	246 54		
Jennie L. Harris,	189 48		
E. W. Bowker,	137 81		
Mary S. Kennedy,	36 54		
Ethel H. Curtice,	20 73		
B. W. Jacobs,	12 72		
		11,820 53	
			243,748 52

DETAILS No. 255.

MEDICAL EXAMINERS' FEES.

[Revised Laws, chap. 24, sect. 29; Acts 1902, chap. 98.]

Paid sundry medical examiners for registering and recording deaths,	295 70
Amount carried forward,	$419,486 70

DETAILS No. 256.

PENSIONS.

[Acts 1902, chap. 5.]

Amount brought forward,		$419,486 70
Lewis A. Horton, Res. 1869, chap. 83,	$100 00	
William F. Jordan, Res. 1870, chap. 64,	180 00	
Henry F. Hale, Res. 1873, chap. 63,	240 00	
		520 00

DETAILS No. 257.

ANNUITIES.

[Acts 1902, chaps. 5 and 324.]

Amounts paid on account of army service: —		
George Hayes, Res. 1874, chap. 83,	$100 00	
George C. Bucknam, Res. 1874, chap. 83,	100 00	
Alfred F. Howland, Res. 1876, chap. 14,	100 00	
Lavinia Cook, Res. 1885, chap. 41,	72 00	
Alice E. Barnard, Res. 1887, chap. 83,	100 00	
Patrick Drummey, Res. 1889, chap. 52,	200 00	
Fanny Ross, Res. 1892, chap. 34,	200 00	
Joanna L. Cox, Res. 1892, chap. 8,	100 00	
Mary E. Daniels, Res. 1893, chap. 41,	48 00	
Nancy Ellen Bessom, Res. 1901, chap. 34,	72 00	
Patrick Layhee, Res. 1901, chap. 35,	72 00	
Mary Hannah Clark, Res. 1901, chap. 36,	72 00	
William E. Coffin, Res. 1901, chap. 37,	72 00	
Miscellaneous payments: —		
Margaret McDonald, Res. 1892, chap. 102,	100 00	
Margaret Murphy, Res. 1893, chap. 13,	200 00	
Patrick Buckley, Res. 1896, chap. 8,	200 00	
Ella Raymond, Res. 1902, chap. 22,	300 00	
Harry W. Welch, Res. 1896, chap. 64,	300 00	
Lavinia A. Barbour, Res. 1896, chap. 10,	200 00	
George O. Bent, Res. 1902, chap. 41,	600 00	
Elbridge Gigger, Res. 1897, chap. 96,	250 00	
Althea Hazzard, Res. 1895, chap. 44, and Res. 1898, chap. 11,	450 00	
Elijah S. Darling, Res. 1898, chap. 21,	600 00	
Frank L. Garland, Res. 1899, chap. 6,	600 00	
Samuel Hillman, Res. 1902, chap. 25,	360 00	
John O'Neil, Res. 1899, chap. 77,	200 00	
Levi G. Perry, Res. 1900, chap. 89,	300 00	
Ellen Ford, Res. 1902, chap. 13,	500 00	
Patience Fidelia Clinton, Res. 1902, chap 40,	200 00	
Martha Reese Grant, guardian of, Res. 1902, chap. 72,	300 00	
		6,968 00
Amount carried forward,		$426,974 70

DETAILS No. 258.

MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Res. 1902, chap. 7; Acts 1902, chap. 208.]

Amount brought forward,	$426,974 70
Paid treasurer,	25,000 00

DETAILS No. 259.

EDUCATION OF CHILDREN BY STATE BOARD OF CHARITY.

[Revised Laws, chap. 44; Acts 1892, chaps. 61 and 532.]

Paid sundry cities and towns,	21,273 81
	$473,248 51

STATEMENT VII. Revenue Expenses. DETAILS 260.

STATE BOARD OF INSANITY.

DETAILS No. 260.

EXPENSES OF STATE BOARD OF INSANITY.

[Acts 1898, chap. 433; 1901, chap. 24.]

EXECUTIVE OFFICER.		
Owen Copp,	. . .	$5,000 00
CLERKS.		
Lowell F. Wentworth,	$2,708 33	
John E. Fish,	1,500 00	
Francis B. Gardner,	1,100 00	
Fred A. Hewey,	1,000 00	
Sarah Chapman,	900 00	
Katie G. Stetson,	700 00	
Ella Heal,	700 00	
Mabel G. Gragg,	700 00	
Rebecca J. Greene,	600 00	
Nellie F. Ball,	500 00	
Clara L. Stuart,	285 00	
Josephine P. Fuller,	116 66	
		10,809 99
TRAVEL AND CONTINGENT EXPENSES.		
Mabel G. Gragg,	$628 47	
John E. Fish,	475 85	
Francis B. Gardner,	309 80	
Lowell F. Wentworth,	200 45	
Owen Copp,	169 27	
Ella Heal,	14 79	
Printing and binding,	478 28	
Travel of members of board,	236 19	
Postage, express, telephone and telegrams,	232 78	
Stationery and office supplies,	226 45	
Expenses of delegates to conventions,	214 06	
Publications,	123 25	
Miscellaneous,	136 39	
		3,446 03
TRANSPORTATION.		
Fred A. Hewey,	$715 42	
Ella Heal,	615 69	
Lowell F. Wentworth,	37 91	
Mabel G. Gragg,	170 32	
Foreign fares,	2,577 01	
Inland fares,	746 38	
Assistance,	1,112 21	
Carriages and express,	288 81	
Food and lodging,	68 75	
Medical examinations and attendance,	15 00	
Miscellaneous,	7 52	
		6,355 02
BOARDED OUT.		
Board,	$5,419 13	
Medicine and medical attendance,	250 75	
Clothing,	99 05	
Burial,	25 00	
Miscellaneous,	16 80	
		5,810 73
		$31,421 77

STATE BOARD OF CHARITY.

DETAILS No. 261.

EXPENSES OF STATE BOARD OF CHARITY.

[Revised Laws, chap. 84; Acts 1902, chaps. 61 and 532.]

CLERK.			
John D. Wells,		$2,500 00	
ASSISTANTS.			
Henry C. Prentiss,	$1,800 00		
Louisa S. Kolb,	700 00		
Susie O'Loughlin,	600 00		
Ellen T. Ryan,	125 00		
		3,225 00	
EXPENSES.			
Printing,	$407 73		
Travel of members of board,	349 76		
Postage,	234 41		
Stationery, etc.,	205 12		
Expenses of delegates to conventions,	185 76		
Sundries,	88 96		
Extra clerical service,	80 75		
Travel,	73 35		
		1,625 84	
			$7,350 84

DETAILS No. 262.

AUXILIARY VISITORS OF THE STATE BOARD OF CHARITY.

[Revised Laws, chap. 84; Acts 1902, chap. 61.]

Travel and other expenses of sundry visitors,			1,517 13

DETAILS No. 263.

DIVISION OF ADULT POOR.

[Revised Laws, chap. 84; Acts 1902, chap. 61.]

SUPERINTENDENT.			
Joshua F. Lewis,		$2,750 00	
CLERKS.			
George B. Tufts,	$2,000 00		
Charles A. Colcord,	2,000 00		
Willard D. Tripp,	1,400 00		
Benjamin W. Peck,	1,400 00		
W. J. Hinchcliffe,	1,346 11		
Edward F. Morgan,	1,230 01		
Henry H. Fairbanks,	1,200 00		
Harry H. Pray,	1,200 00		
Amounts carried forward,		$2,750 00	$8,867 97

STATEMENT VII. **Revenue Expenses.** DETAILS 263.

DIVISION OF ADULT POOR — *Concluded.*

Amounts brought forward,		$2,750 00	$8,867 97
Joseph W. Proctor,	$1,200 00		
Thomas M. Doane,	1,000 00		
Berndt F. Heurlin,	1,000 00		
Hubert O. Moore,	1,000 00		
Emma S. White,	1,000 00		
William Hopewell,	1,000 00		
Robina A. Morison,	900 00		
Annie A. McBride,	883 33		
Frank W. Goodhue,	800 00		
Emma T. Cornish,	800 00		
Louis R. Lipp,	800 00		
Annette E. Barnes,	733 33		
Justine D. Ferris,	646 24		
William Healey,	600 00		
Harry G. Taft,	600 00		
Elizabeth C. Finney,	600 00		
John W. Henderson,	400 00		
John M. C. Murphy,	203 34		
William W. Henderson,	136 43		
Emma F. Holt,	56 45		
		26,135 24	
TRAVEL AND CONTINGENT EXPENSES.			
Hubert O. Moore,	$847 36		
William Hopewell,	803 33		
Edward F. Morgan,	775 11		
Harry H. Pray,	739 49		
Berndt F. Heurlin,	715 00		
Benjamin W. Peck,	560 00		
Louis R. Lipp,	532 39		
Willard D. Tripp,	421 60		
Joseph W. Proctor,	386 33		
Joshua F. Lewis,	338 45		
W. J. Hinchcliffe,	240 00		
William Healey,	190 52		
Harry G. Taft,	161 15		
John W. Henderson,	155 25		
Emma S. White,	80 20		
John M. C. Murphy,	49 40		
Assistance,	119 06		
Miscellaneous,	49 38		
		7,164 02	
OFFICE EXPENSES.			
Printing,	$538 39		
Stationery and office supplies,	479 27		
Telephone and telegraph,	337 58		
Publications,	233 73		
Miscellaneous,	140 68		
Postage, etc.,	135 93		
Expenses of delegates to National Conference of Charities,	73 15		
		1,938 73	
			37,987 99
Amount carried forward,		. . .	$46,885 96

DETAILS No. 264.

DIVISION OF MINOR WARDS.

[Revised Laws, chap. 84; Acts 1902, chap. 61.]

Amount brought forward,		. . .	$46,885 96
SUPERINTENDENT.			
William P. Derby,		$2,750 00	
CLERKS.			
Bertha W. Jacobs,	$1,750 00		
Sarah M. Crawford,	1,750 00		
Edwin F. Cummings,	1,500 00		
Frederick A. Burt,	1,500 00		
Charles K. Morton,	1,500 00		
Thomas P. Bagley,	1,400 00		
Mary S. Beale,	1,400 00		
Frederick G. Southmayd,	1,375 00		
G. Frederick Davis,	1,200 00		
Edward W. Bowker,	1,200 00		
Nathan Coe,	1,200 00		
David Walker,	1,200 00		
Henry L. Gardner,	1,200 00		
William W. Foster,	1,200 00		
Albert A. Carlton,	1,198 39		
Lucy B. Hancock,	1,000 00		
Annie F. Merrill,	900 00		
Alice A. Page,	800 00		
E. Mabel Tyler,	800 00		
Lilla D. Baker,	800 00		
Georgiana C. Faden,	758 60		
Mary A. Perrault,	700 00		
Ellen L. Lynch,	700 00		
Emma W. Kelley,	700 00		
Florence Faden,	645 16		
Katherine A. Dwyer,	600 00		
Jennie L. Harris,	600 00		
Catherine A. Chisholm,	600 00		
Mary F. Mooney,	600 00		
Mary E. Weston,	600 00		
Geraldine S. Jones,	600 00		
Winifred A. Keneran,	600 00		
Florence M. Carpenter,	600 00		
Catherine E. Smith,	600 00		
Ethel H. Curtice,	482 26		
Joseph P. McIntire,	400 00		
Mary R. Cady,	367 74		
Mary S. Kennedy,	300 00		
Ellen T. Ryan,	175 00		
Emma L. Vinal,	98 39		
		35,600 54	
OFFICE EXPENSES AND TRAVEL.			
Printing and binding,	$1,026 28		
Postage, telephone, telegraph and express,	873 49		
Stationery and office supplies,	437 62		
Expenses of delegates to National Conference of Charities,	119 87		
Miscellaneous,	119 32		
William P. Derby, travel,	66 88		
		2,643 46	
			40,994 00
Amount carried forward,		. . .	$87,849 96

DETAILS No. 265.

INVESTIGATION AND REPORT ON STATE SANATORIUM.

[Res. 1902, chap. 126; Acts 1902, chap. 545.]

Amount brought forward, ...	. . .	$87,849 96
Typewriting, ...	$248 28	
Travel, ...	186 93	
Clerical assistance, ...	100 00	
Miscellaneous, ...	33 70	
		568 91
		$88,418 87

MILITARY.

DETAILS No. 266.

ADJUTANT-GENERAL'S DEPARTMENT.

[Revised Laws, chap. 16; Acts 1902, chaps. 88, 336 and 469.]

ADJUTANT-GENERAL.			
Samuel Dalton,		$3,600 00	
CLERKS.			
William C. Capelle, first,	$2,200 00		
William H. Flowers, Jr., second,	1,600 00		
		3,800 00	
ADDITIONAL CLERK.			
John P. Reynolds,		2,000 00	
EXTRA CLERKS, STENOGRAPHER AND MESSENGER.			
John E. Campbell,	$1,400 00		
Frank Thomas,	1,300 00		
John Baker,	1,208 34		
Warren B. Galucia (died Nov. 27, 1902),	1,191 66		
Joseph W. Paine,	100 00		
Gertrude H. Meacom, stenographer,	837 77		
Patrick Conway, Jr., messenger,	800 00		
		6,837 77	
INCIDENTALS.			
Printing, engraving, etc.,	$1,436 97		
Postage,	339 58		
Stationery and office supplies,	332 48		
Express, messenger, telephone and telegrams,	245 90		
Sundries,	187 31		
Publications,	47 40		
		2,589 64	
QUARTERMASTER'S EMPLOYEES AT STATE ARSENAL.			
Luke R. Landy,	$1,200 00		
John W. Mahoney,	792 50		
William R. Reed,	782 50		
M. E. Tatum, stenographer,	600 00		
		3,375 00	
			$22,202 41

DETAILS No. 267.

QUARTERMASTER'S INCIDENTALS.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Repairs and supplies,	$1,463 06	
Express, freight and teaming,	1,199 70	
Amounts carried forward,	$2,662 76	$22,202 41

STATEMENT VII. Revenue Expenses. DETAILS 268 AND 269.

QUARTERMASTER'S INCIDENTALS — *Concluded.*

Amounts brought forward,		$2,662 76	$22,202 41
Labor and teaming on muster field,		765 09	
Sundries,		571 16	
Hay, grain, etc.,		212 79	
Water,		159 78	
Use of tents,		138 00	
Fuel,		126 00	
Telephone and telegrams,		114 31	
Laundry,		109 75	
Sprinkling,		95 10	
Travel,		84 88	
Stationery, etc.,		66 60	
			5,106 22

DETAILS No. 268.

QUARTERMASTER'S SUPPLIES.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Uniforms and accoutrements,	$7,114 45		
Tents and parts,	1,587 75		
Cooking ranges,	450 00		
Supplies,	261 41		
Saddle blankets,	125 00		
Flags, etc.,	122 50		
Publications,	108 37		
Repairs,	96 47		
Water coolers,	73 00		
Sundries,	47 41		
		$9,986 36	
Expended from receipts from sales of old material, —			
Repairs to buildings, etc., at state camp ground,	$691 79		
Use of tents, etc.,	387 00		
Miscellaneous,	122 50		
		1,201 29	
			11 187 65

DETAILS No. 269.

MILITARY ACCOUNTS.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Expenses Governor and staff,	$1,809 95	
Rent of grounds for encampments,	375 00	
Sanitaries at Lakeville camp ground, etc.,	313 18	
Use of tents,	238 45	
Entertaining visiting officials,	234 39	
Travelling expenses of Adjutant-General and Surgeon-General to Gettysburg, Penn.,	182 05	
Expenses of delegates to Interstate National Guard Association,	115 00	
Amounts carried forward,	$3,268 02	$38,496 28

STATEMENT VII. **Revenue Expenses.** DETAILS 270.

MILITARY ACCOUNTS — *Concluded.*

Amounts brought forward,	$3,268 02	$38,496 28
Expenses of Adjutant-General attending convention at Washington, D. C.,	105 70	
Miscellaneous,	101 66	
Floral emblem for Monument to Gov. John A. Andrew at Dedham,	25 00	3,500 38

DETAILS No. 270.

ARMORY RENTS.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Paid the following-named cities and towns: —			
Beverly,	$400 00		
Boston,	12,000 00		
Cambridge,	1,100 00		
Chelsea,	400 00		
Everett,	400 00		
Fall River,	1,400 00		
Fitchburg,	800 00		
Framingham,	200 00		
Gloucester,	200 00		
Haverhill,	400 00		
Holyoke,	200 00		
Lawrence,	1,600 00		
Lowell,	1,200 00		
Lynn,	1,200 00		
Malden,	400 00		
Marlborough,	300 00		
Medford,	250 00		
New Bedford,	600 00		
Northampton,	400 00		
Newburyport,	100 00		
Newton,	400 00		
Pittsfield,	400 00		
Salem,	1,700 00		
Somerville,	700 00		
Springfield,	1,800 00		
Taunton,	460 00		
Waltham,	400 00		
Woburn,	300 00		
Worcester,	2,200 00		
		$31,850 00	
Adams,	$400 00		
Attleborough,	100 00		
Braintree,	150 00		
Carlisle,	75 00		
Chelmsford,	300 00		
Concord,	400 00		
Clinton,	400 00		
Greenfield,	400 00		
Hudson,	400 00		
Milford,	400 00		
Natick,	200 00		
Orange,	400 00		
Plymouth,	150 00		
Southbridge,	400 00		
Amounts carried forward,		$31,850 00	$41,996 66

STATEMENT VII. **Revenue Expenses.** DETAILS 271.

ARMORY RENTS — *Concluded.*

Amounts brought forward,		$31,850 00	$41,996 66
Stoneham,	$400 00		
Wakefield,	400 00		
Westford,	175 00		
		5,150 00	
			37,000 00

DETAILS No. 271.

MILITIA BOUNTY.

[Revised Laws, chap. 16; Acts 1902, chaps. 88 and 291.]

SPECIAL DUTY.			
Funeral escort to Maj. W. E. Morrison, Fifth Regiment Infantry,	$433 47		
Funeral escort to Private John W. Whittier, Company D, First Regiment Heavy Artillery,	18 00		
Camp guard, —			
Provisional company, Fifth Regiment Infantry,	593 24		
Company B, Eighth Regiment Infantry,	314 91		
Detail to camp of First Brigade,	647 76		
		$2,007 38	
CAMP DUTY.			
First Regiment Heavy Artillery,	$13,329 03		
Second Regiment Infantry,	13,374 50		
Fifth Regiment Infantry,	12,670 42		
Sixth Regiment Infantry,	13,498 77		
Eighth Regiment Infantry,	12,488 95		
Ninth Regiment Infantry,	13,265 02		
First Corps Cadets,	4,863 04		
Second Corps Cadets,	3,988 83		
Naval Brigade,	9,828 73		
First Battalion Cavalry,	7,733 45		
First Battalion Light Artillery,	4,970 64		
First Brigade, field and staff,	1,397 46		
Second Brigade, field and staff,	1,311 01		
Troop F,	4,341 54		
Battery A,	1,817 35		
Signal Corps,	790 75		
Ambulance Corps,	533 93		
		120,203 42	
ANNUAL DRILL.			
First Regiment Heavy Artillery,	$1,904 14		
Second Regiment Infantry,	1,910 64		
Fifth Regiment Infantry,	1,810 05		
Sixth Regiment Infantry,	1,928 39		
Eighth Regiment Infantry,	1,784 12		
Ninth Regiment Infantry,	1,895 00		
First Corps Cadets,	694 72		
Second Corps Cadets,	569 83		
Naval Brigade,	1,404 11		
First Battalion Cavalry,	1,104 77		
First Battalion Light Artillery,	710 09		
First Brigade, field and staff,	176 14		
Second Brigade, field and staff,	187 29		
Troop F,	620 22		
Battery A,	259 91		
Amounts carried forward,		$122,210 80	$78,996 66

STATEMENT VII. **Revenue Expenses.** DETAILS 272.

MILITIA BOUNTY — *Concluded.*

Amounts brought forward,		$122,210 80	$78,996 66
Signal Corps,	$53 25		
Ambulance Corps,	76 27		
		17,088 94	
Horses at camps,	$3,903 00		
Postage allowance,	1,861 66		
Inspectors-general,	1,611 54		
Mustering officers and paymasters,	1,142 24		
Military examining board,	636 00		
Allowance to adjutants, etc.,	590 00		
Military courts,	319 50		
Commissary-general,	305 60		
Medical examining board,	144 00		
Judge Advocate General,	120 00		
Miscellaneous,	52 50		
		10,686 04	
ALLOWANCE TO OFFICERS FOR CARE OF AND RESPONSIBILITY FOR THE MILITARY PROPERTY OF THE COMMONWEALTH.			
First Regiment Heavy Artillery,	$618 42		
Second Regiment Infantry,	610 00		
Fifth Regiment Infantry,	650 00		
Sixth Regiment Infantry,	610 70		
Eighth Regiment Infantry,	525 00		
Ninth Regiment Infantry,	586 81		
Second Corps Cadets,	50 00		
Naval Brigade,	927 36		
Battery A,	100 00		
Battery B,	100 00		
Battery C,	100 00		
Troop A,	50 00		
Troop D,	50 00		
Troop F,	50 00		
Signal Corps,	46 66		
Ambulance Corps,	50 00		
Paymaster Second Brigade,	3 27		
		5,128 22	
			155,114 00
RECAPITULATION.			
Camp duty,		$120,203 42	
Annual drill,		17,088 94	
Miscellaneous,		10,686 04	
Allowance to officers,		5,128 22	
Special duty,		2,007 38	
		$155,114 00	

DETAILS No. 272.

MILITIA TRANSPORTATION.

[Revised Laws, chap. 16; Acts 1902, chaps. 88 and 291.]

First Regiment Heavy Artillery,	$1,793 64		
Second Regiment Infantry,	2,454 48		
Amount carried forward,			$234,110 66

STATEMENT VII. **Revenue Expenses.** DETAILS 273.

MILITIA TRANSPORTATION — *Concluded.*

Amount brought forward,			$234,110 66
Fifth Regiment Infantry,	$1,101 60		
Sixth Regiment Infantry,	909 40		
Eighth Regiment Infantry,	1,462 96		
Ninth Regiment Infantry,	1,446 00		
First Corps Cadets,	179 52		
Second Corps Cadets,	112 00		
Naval Brigade,	1,248 52		
First Battalion Light Artillery,	60 72		
First Battalion Cavalry,	33 60		
First Brigade (field and staff),	15 96		
Second Brigade (field and staff),	23 80		
Troop F,	33 60		
Signal Corps,	51 52		
Ambulance Corps,	46 20		
Detail to camp of First Brigade,	27 72		
		$11,001 24	
Transportation of men, horses and equipments,	$2,708 30		
Officers' meetings,	1,970 12		
Officers visiting companies,	884 08		
Mustering officers and paymasters,	664 03		
Inspectors-general,	674 31		
Miscellaneous,	303 71		
Teaming at camps,	296 80		
Military examining board,	268 64		
Appearing before military examining board,	175 20		
		7,945 19	
			18,946 43

DETAILS No. 273.

MILITIA RIFLE PRACTICE.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Allowance (for qualification): —			
First Regiment Heavy Artillery,	$1,284 50		
Second Regiment Infantry,	1,348 00		
Fifth Regiment Infantry,	1,104 00		
Sixth Regiment Infantry,	1,317 00		
Eighth Regiment Infantry,	908 50		
Ninth Regiment Infantry,	986 50		
First Corps Cadets,	544 50		
Second Corps Cadets,	188 00		
Naval Brigade,	715 50		
First Battalion Light Artillery,	15 50		
First Battalion Cavalry,	215 50		
Battery A,	17 00		
Troop F,	126 50		
First Brigade (field and staff),	26 00		
Second Brigade (field and staff),	15 50		
		$8,812 50	
Allowance (pay and transportation): —			
First Regiment Heavy Artillery,	$708 00		
Second Regiment Infantry,	700 74		
Fifth Regiment Infantry,	598 38		
Sixth Regiment Infantry,	742 60		
Eighth Regiment Infantry,	639 88		
Amounts carried forward,		$8,812 50	$253,057 09

STATEMENT VII. Revenue Expenses. DETAILS 274 AND 275.

MILITIA RIFLE PRACTICE — *Concluded.*

Amounts brought forward,		$8,812 50	$253,057 09
Ninth Regiment Infantry,	$665 08		
First Corps Cadets,	205 60		
Second Corps Cadets,	171 00		
Naval Brigade,	608 70		
		5,039 98	
State rifle match,		911 26	
International rifle match at Sea Girt, N. J.,		1,999 79	
MISCELLANEOUS.			
Badges and trophies,	$1,497 98		
Insignia,	1,345 52		
Clerical assistance,	819 82		
Use of rifle ranges,	517 90		
Miscellaneous,	319 28		
Ammunition,	121 00		
		4,621 50	
			21,385 03

DETAILS No. 274.

MILITIA CAMP GROUND.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Labor,	$640 50	
Grading,	308 50	
		949 00

DETAILS No. 275.

REPAIR OF UNIFORMS.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

First Regiment Heavy Artillery,	$1,251 69	
Second Regiment Infantry,	1,205 18	
Fifth Regiment Infantry,	1,111 18	
Sixth Regiment Infantry,	1,202 81	
Eighth Regiment Infantry,	1,084 14	
Ninth Regiment Infantry,	1,170 35	
Second Corps Cadets,	243 25	
Naval Brigade,	766 52	
Battery A,	123 08	
Battery B,	107 33	
Battery C,	145 25	
Troop A,	106 32	
Troop D,	125 13	
Troop F,	122 63	
Signal Corps,	71 75	
Ambulance Corps,	86 33	
First Battalion Light Artillery (field and staff),	8 75	
First Battalion Cavalry (field and staff),	28 00	
		8,959 69
Amount carried forward,		$284,350 81

STATEMENT VII. **Revenue Expenses.** DETAILS 276.

DETAILS No. 276.

EXPENSES OF STATE ARMORIES.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

Amount brought forward,			$284,350 81
BOSTON EAST ARMORY.			
T. J. McLaughlin, armorer,	$1,200 00		
E. V. Fitzgerald, assistant armorer,	799 99		
Lighting,	2,271 06		
Repairs,	417 29		
Fuel,	668 25		
Supplies,	235 97		
Telephone and telegrams,	124 54		
Water rates,	138 00		
Miscellaneous,	13 48		
Labor,	46 00		
		$5,914 58	
BOSTON SOUTH ARMORY.			
F. H. Whiting, armorer,	$1,200 00		
G. M. Dunbar, assistant armorer,	800 00		
Lighting,	1,538 45		
Repairs and supplies,	483 40		
Fuel,	727 48		
Telephone and telegrams,	274 00		
Water rates,	156 20		
Labor,	30 00		
		5,209 53	
FALL RIVER ARMORY.			
J. J. Farwell, armorer,	$800 00		
Repairs and supplies,	1,116 75		
Lighting,	762 70		
Fuel,	443 95		
Miscellaneous,	53 80		
Water rates,	58 16		
		3,235 36	
FITCHBURG ARMORY.			
J. T. Burke, armorer,	$799 99		
Lighting,	479 95		
Repairs,	174 70		
Fuel,	208 03		
Water rates,	69 43		
Miscellaneous,	107 50		
		1,839 60	
LAWRENCE ARMORY.			
J. P. Ryan, armorer,	$799 99		
Lighting,	475 80		
Fuel,	413 50		
Telephone and telegrams,	113 77		
Repairs and supplies,	182 69		
Miscellaneous,	107 17		
		2,092 92	
LOWELL ARMORY.			
C. F. Carr, armorer,	$900 00		
Lighting,	686 73		
Fuel,	468 00		
Telephone and telegrams,	140 01		
Miscellaneous,	28 12		
		2,172 86	
Amounts carried forward,		$20,464 85	$284,350 81

EXPENSES OF STATE ARMORIES — *Concluded.*

Amounts brought forward,		$20,464 85	$284,350 81
LYNN ARMORY.			
J. A. Carr, armorer,	$900 00		
Lighting,	243 48		
Repairs and supplies,	79 80		
Fuel,	125 18		
Miscellaneous,	79 70		
		1,428 16	
SPRINGFIELD ARMORY.			
E. S. Witherell, armorer,	$999 99		
Fuel,	378 50		
Lighting,	480 34		
Repairs and supplies,	30 83		
Water rates,	101 99		
Telephones and telegrams,	91 65		
Miscellaneous,	10 00		
		2,093 30	
WORCESTER ARMORY.			
G. W. Hubbard, armorer,	$999 99		
Lighting,	691 70		
Repairs and supplies,	5 50		
Fuel,	502 50		
Miscellaneous,	68 33		
		2,268 02	
S. Dalton, travel,		96 30	
Estate of James H. Nugent,		12 00	
			26,362 63

DETAILS No. 277.

EXPENSES U. S. S. "MINNESOTA."

[Acts 1896, chap. 289; 1901, chap. 129.]

Supplies,	$31 25	
Telephone and telegrams,	14 63	
		45 88

DETAILS No. 278.

EXPENSES U. S. S. "INCA."

[Acts 1902, chap. 88.]

Repairs and supplies,	$1,056 24	
Fuel,	50 25	
Miscellaneous,	86 56	
		1,193 05

DETAILS No. 279.

JANITORS OF ARMORIES.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

First Regiment Heavy Artillery,	$750 00	
Second Regiment Infantry,	750 00	
Amounts carried forward,	$1,500 00	$311,952 37

STATEMENT VII. Revenue Expenses. DETAILS 280 AND 281.

JANITORS OF ARMORIES — *Concluded.*

Amounts brought forward,	$1,500 00	$311,952 37
Fifth Regiment Infantry,	1,450 00	
Sixth Regiment Infantry,	935 00	
Eighth Regiment Infantry,	873 00	
Ninth Regiment Infantry,	250 00	
First Corps Cadets,	500 00	
Second Corps Cadets,	500 00	
Naval Brigade,	125 00	
Troop A,	125 00	
Troop D,	125 00	
Troop F,	125 00	
		6,508 00

DETAILS No. 280.

SURGEON-GENERAL'S DEPARTMENT.

[Revised Laws, chap. 16; Acts 1902, chap. 88.]

SURGEON-GENERAL.			
Robert A. Blood,		$1,200 00	
CONTINGENT EXPENSES.			
Clerical service,	$898 90		
Hospital supplies,	548 06		
Miscellaneous,	451 98		
Expenses as delegate to Association of Military Surgeons of the United States,	125 00		
Expressage, freight and teaming,	110 20		
Travel,	84 70		
Printing,	50 56		
		2,269 40	
EXAMINATION OF RECRUITS.			
Examinations,	$2,346 08		
Clerical service,	122 60		
Stationery, printing, etc.,	63 33		
		2,532 01	
			6,001 41

DETAILS No. 281.

EQUIPMENT OF FIRST REGIMENT OF HEAVY ARTILLERY.

[Res. 1902, chap. 43; Acts 1902, chap. 341.]

Manuals, etc.,	$686 00	
Portable telephone outfit,	156 00	
Signal glasses, etc.,	115 50	
Repairs,	27 00	
		984 50
Amount carried forward,	. . .	$325,446 28

DETAILS No. 282.

INSTRUCTION IN RIDING FOR MOUNTED MILITIA.

[Res. 1902, chap. 63; Acts 1902, chap. 341.]

Amount brought forward,		$325,446 28
Second Regiment Infantry,	$90 00	
Sixth Regiment Infantry,	110 00	
Ninth Regiment Infantry,	190 00	
Troop A,	700 00	
Troop D,	720 00	
Battery A,	300 00	
Battery C,	340 00	
First Battalion Cavalry,	120 00	
First Battalion Light Artillery,	120 00	
First Brigade (field and staff),	140 00	
Second Brigade (field and staff),	170 00	
Signal Corps,	10 00	
		3,010 00
		$328,456 28

EXPENSES RESULTING FROM THE CIVIL AND SPANISH WARS.

DETAILS No. 283.

STATE AND MILITARY AID.

[Revised Laws, chap. 79; Acts 1902, chap. 47.]

[Being amounts reimbursed to cities and towns for aid paid during the year 1901.]

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.
Abington,	$150 73	$3,468 00
Acton,	91 25	608 00
Acushnet,	–	375 00
Adams,	83 00	1,607 00
Agawam,	72 00	244 00
Alford,	–	84 00
Amesbury,	60 00	2,014 00
Amherst,	–	1,323 00
Andover,	153 00	1,682 00
Arlington,	–	1,190 00
Ashburnham,	–	987 00
Ashby,	–	579 00
Ashfield,	–	290 00
Ashland,	–	1,682 00
Athol,	81 00	2,971 00
Attleborough,	120 00	2,048 00
Auburn,	–	314 00
Avon,	72 00	1,194 00
Ayer,	–	490 00
Barnstable,	93 00	1,337 00
Barre,	–	396 00
Becket,	–	480 00
Bedford,	–	286 00
Belchertown,	20 00	1,374 00
Bellingham,	–	310 00
Belmont,	48 00	218 00
Berkley,	20 00	510 00
Berlin,	–	465 00
Bernardston,	–	68 00
Beverly,	588 00	6,497 00
Billerica,	–	408 00
Blackstone,	240 00	1,499 50
Blandford,	28 00	305 00
Bolton,	–	428 00
Boston,	17,925 27	121,624 42
Bourne,	–	1,248 00
Boxborough,	–	4 50
Boxford,	–	202 00
Boylston,	–	110 00
Braintree,	72 00	2,083 00

STATE AND MILITARY AID — *Continued.*

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.
Brewster,	–	$124 00
Bridgewater,	–	1,398 00
Brimfield,	–	656 00
Brockton,	$1,200 00	13,486 50
Brookfield,	–	1,509 00
Brookline,	134 00	898 00
Buckland,	–	482 50
Burlington,	–	320 00
Cambridge,	640 14	13,320 50
Canton,	–	582 00
Carlisle,	36 00	248 00
Carver,	12 00	827 00
Charlemont,	–	215 00
Charlton,	178 73	589 00
Chatham,	29 00	874 00
Chelmsford,	92 00	1,176 00
Chelsea,	512 00	9,878 46
Cheshire,	–	312 00
Chester,	60 00	372 00
Chesterfield,	–	369 00
Chicopee,	180 00	957 00
Chilmark,	–	48 00
Clarksburg,	–	172 00
Clinton,	–	1,910 00
Cohasset,	186 00	532 50
Colrain,	–	490 00
Concord,	–	687 00
Conway,	–	256 00
Cottage City,	–	598 00
Cummington,	–	481 50
Dalton,	–	1,760 00
Dana,	–	686 00
Danvers,	552 63	3,843 00
Dartmouth,	–	671 50
Dedham,	186 00	1,344 50
Deerfield,	51 00	612 00
Dennis,	–	920 00
Dighton,	36 00	284 00
Douglas,	18 00	932 00
Dracut,	228 00	56 00
Dudley,	–	312 00
Dunstable,	–	140 00
Duxbury,	204 00	2,028 00
East Bridgewater,	132 00	2,083 00
East Longmeadow,	–	216 00
Eastham,	–	32 00
Easthampton,	–	671 00
Easton,	70 00	1,698 00
Edgartown,	–	918 00
Egremont,	–	60 00
Enfield,	–	460 00
Erving,	–	204 00
Essex,	48 00	1,166 00
Everett,	12 00	3,703 00
Fairhaven,	70 00	1,749 00
Fall River,	274 00	7,780 00
Falmouth,	15 00	690 00
Fitchburg,	175 00	4,774 50
Florida,	–	212 00
Foxborough,	21 00	990 00
Framingham,	208 00	4,191 00

STATEMENT VII. Revenue Expenses. DETAILS 283.

STATE AND MILITARY AID — *Continued.*

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.
Franklin,	$152 00	$1,234 00
Freetown,	–	1,179 00
Gardner,	24 00	1,376 00
Gay Head,	30 00	–
Georgetown,	270 74	3,633 50
Gill,	–	295 00
Gloucester,	1,925 75	8,956 50
Goshen,	–	366 00
Grafton,	72 00	1,312 00
Granby,	–	204 00
Granville,	–	344 00
Great Barrington,	–	1,204 00
Greenfield,	228 00	1,858 00
Greenwich,	–	209 46
Groton,	–	945 00
Groveland,	30 00	1,693 00
Hadley,	–	251 00
Halifax,	–	697 00
Hamilton,	36 00	384 00
Hampden,	–	530 00
Hancock,	–	16 00
Hanover,	18 00	2,374 00
Hanson,	–	1,030 00
Hardwick,	89 74	276 00
Harvard,	–	204 00
Harwich,	–	1,666 00
Hatfield,	–	40 00
Haverhill,	990 00	12,402 00
Hawley,	–	240 00
Heath,	–	144 00
Hingham,	30 00	2,320 00
Hinsdale,	–	347 00
Holbrook,	–	1,522 00
Holden,	–	520 00
Holland,	–	132 00
Holliston,	189 00	2,184 00
Holyoke,	260 00	2,654 00
Hopedale,	22 50	292 00
Hopkinton,	96 00	2,210 00
Hubbardston,	–	955 00
Hudson,	102 00	1,791 00
Hull,	20 00	285 00
Huntington,	–	390 00
Hyde Park,	7 50	1,546 00
Ipswich,	44 00	3,305 00
Kingston,	–	447 00
Lakeville,	75 00	580 00
Lancaster,	–	779 00
Lanesborough,	–	199 00
Lawrence,	318 50	5,641 00
Lee,	–	1,048 00
Leicester,	–	1,152 00
Lenox,	108 00	96 00
Leominster,	148 00	2,614 00
Leverett,	–	703 00
Lexington,	12 00	576 00
Leyden,	–	272 00
Lincoln,	–	48 00
Littleton,	–	335 00
Longmeadow,	–	124 00
Lowell,	4,102 00	14,660 00

STATE AND MILITARY AID — *Continued.*

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.
Ludlow,	–	$252 00
Lunenburg,	–	748 00
Lynn,	$2,107 00	25,587 00
Lynnfield,	80 00	268 00
Malden,	460 00	5,713 50
Manchester,	140 00	829 50
Mansfield,	8 00	1,483 00
Marblehead,	657 00	8,418 00
Marion,	–	894 00
Marlborough,	62 00	3,698 50
Marshfield,	–	2,107 00
Mashpee,	–	252 00
Mattapoisett,	36 00	709 00
Maynard,	–	408 00
Medfield,	–	126 00
Medford,	–	3,309 00
Medway,	4 00	2,866 00
Melrose,	406 23	2,578 00
Mendon,	–	480 00
Merrimac,	118 07	751 00
Methuen,	96 00	1,230 00
Middleborough,	867 00	5,019 00
Middlefield,	–	48 00
Middleton,	132 61	630 00
Milford,	42 00	5,572 00
Millbury,	–	736 00
Millis,	48 00	398 00
Milton,	–	1,104 00
Monroe,	–	48 00
Monson,	–	656 00
Montague,	132 00	1,936 00
Monterey,	–	469 00
Montgomery,	–	144 00
Nahant,	–	204 00
Nantucket,	118 00	3,185 00
Natick,	200 00	5,656 00
Needham,	–	389 00
New Ashford,	–	197 00
New Bedford,	1,295 23	11,601 50
New Braintree,	–	192 00
New Marlborough,	–	672 00
New Salem,	–	556 00
Newbury,	72 00	1,891 00
Newburyport,	296 73	10,134 00
Newton,	297 50	2,605 50
Norfolk,	–	279 00
North Adams,	111 00	2,296 00
North Andover,	108 00	647 00
North Attleborough,	–	584 00
North Brookfield,	–	904 00
North Reading,	108 00	1,376 00
Northampton,	174 00	3,198 00
Northborough,	48 00	278 00
Northbridge,	–	720 00
Northfield,	–	346 00
Norton,	84 00	995 00
Norwell,	–	1,957 00
Norwood,	–	611 00
Oakham,	–	336 00
Orange,	36 00	1,895 00
Orleans,	–	174 00

STATEMENT VII. Revenue Expenses. DETAILS 283.

STATE AND MILITARY AID — *Continued.*

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.
Otis,	–	$300 00
Oxford,	–	524 00
Palmer,	$72 00	1,679 00
Paxton,	–	152 00
Peabody,	452 00	4,585 00
Pelham,	–	528 30
Pembroke,	10 00	2,558 00
Pepperell,	–	608 50
Peru,	–	48 00
Petersham,	–	316 00
Phillipston,	–	334 00
Pittsfield,	–	3,752 50
Plainfield,	–	266 00
Plymouth,	430 73	3,595 00
Plympton,	72 00	1,033 00
Prescott,	–	268 00
Princeton,	6 00	140 00
Provincetown,	–	1,102 00
Quincy,	199 50	4,315 00
Randolph,	269 00	2,650 00
Raynham,	–	1,100 00
Reading,	91 00	2,670 00
Rehoboth,	24 00	332 00
Revere,	60 00	1,639 50
Richmond,	–	120 00
Rochester,	–	808 00
Rockland,	328 00	2,966 00
Rockport,	218 00	1,962 00
Rowe,	–	48 00
Rowley,	168 00	1,738 00
Royalston,	–	206 00
Russell,	–	355 00
Rutland,	–	412 38
Salem,	927 00	14,589 00
Salisbury,	–	1,070 00
Sandisfield,	–	273 00
Sandwich,	–	810 00
Saugus,	28 00	2,454 00
Savoy,	–	520 00
Scituate,	–	1,494 00
Seekonk,	–	256 00
Sharon,	24 00	595 00
Sheffield,	–	852 00
Shelburne,	–	572 00
Sherborn,	–	252 00
Shirley,	–	711 00
Shrewsbury,	–	654 00
Shutesbury,	–	536 00
Somerset,	–	309 00
Somerville,	432 00	11,988 00
South Hadley,	–	646 00
Southampton,	134 73	284 00
Southborough,	–	292 00
Southbridge,	60 00	1,109 00
Southwick,	–	312 00
Spencer,	154 00	2,933 00
Springfield,	391 00	10,542 50
Sterling,	–	582 00
Stockbridge,	–	1,008 00
Stoneham,	336 00	4,602 00
Stoughton,	–	3,054 50

STATE AND MILITARY AID — *Continued.*

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.
Stow,	–	$40 00
Sturbridge,	–	592 00
Sudbury,	$120 00	480 00
Sunderland,	–	72 00
Sutton,	58 00	1,408 50
Swampscott,	140 00	2,116 00
Swansea,	–	366 00
Taunton,	248 00	6,169 00
Templeton,	–	820 00
Tewksbury,	178 00	294 00
Tisbury,	–	216 00
Tolland,	–	48 00
Topsfield,	–	813 00
Townsend,	13 00	1,505 00
Truro,	–	168 00
Tyngsborough,	–	184 00
Tyringham,	–	150 00
Upton,	99 00	1,333 00
Uxbridge,	–	645 00
Wakefield,	424 00	3,176 00
Wales,	–	192 00
Walpole,	–	557 00
Waltham,	100 50	3,268 50
Ware,	96 00	792 00
Wareham,	12 00	2,957 50
Warren,	90 00	852 00
Warwick,	–	184 00
Washington,	–	118 00
Watertown,	64 00	844 00
Wayland,	137 00	924 50
Webster,	72 00	1,150 00
Wellesley,	30 00	240 00
Wellfleet,	–	310 00
Wendell,	–	271 00
Wenham,	144 00	496 00
West Boylston,	48 00	558 00
West Bridgewater,	–	1,781 00
West Brookfield,	–	666 00
West Newbury,	121 00	1,548 00
West Springfield,	–	952 00
West Stockbridge,	–	92 00
West Tisbury,	–	144 00
Westborough,	32 00	2,197 00
Westfield,	130 00	5,563 00
Westford,	30 00	966 00
Westhampton,	–	126 00
Westminster,	–	868 00
Weston,	46 50	245 00
Westport,	60 00	426 00
Westwood,	–	79 00
Weymouth,	366 00	7,975 00
Whately,	–	330 00
Whitman,	246 00	5,585 00
Wilbraham,	22 50	336 00
Williamsburg,	–	723 00
Williamstown,	–	810 00
Wilmington,	48 00	268 00
Winchendon,	–	1,310 00
Winchester,	–	592 00
Windsor,	48 00	336 00
Winthrop,	–	522 00

STATEMENT VII. Revenue Expenses. DETAILS 283.

STATE AND MILITARY AID — *Continued.*

	Acts 1899, Chap. 372.	Acts 1899, Chap. 374.	
Woburn,	$102 00	$4,262 00	
Worcester,	613 00	17,865 00	
Worthington,	–	248 00	
Wrentham,	17 50	700 00	
Yarmouth,	36 00	426 00	
	$52,101 81	$688,758 02	$740,859 83

BURIAL OF SOLDIERS, SAILORS AND MARINES.

	Acts 1896, Chap. 279.	
Acton,	$35 00	
Adams,	105 00	
Agawam,	35 00	
Amesbury,	70 00	
Amherst,	70 00	
Andover,	70 00	
Arlington,	35 00	
Ashburnham,	70 00	
Ashland,	35 00	
Athol,	35 00	
Attleborough,	105 00	
Ayer,	35 00	
Barnstable,	70 00	
Barre,	35 00	
Bedford,	35 00	
Belchertown,	105 00	
Bellingham,	35 00	
Berlin,	70 00	
Bernardston,	35 00	
Beverly,	245 00	
Blackstone,	35 00	
Boston,	7,070 00	
Boxborough,	35 00	
Braintree,	35 00	
Brewster,	35 00	
Bridgewater,	35 00	
Brockton,	630 00	
Brookfield,	105 00	
Brookline,	35 00	
Cambridge,	595 00	
Canton,	35 00	
Charlton,	35 00	
Chelsea,	1,108 00	
Chester,	35 00	
Chicopee,	105 00	
Clinton,	35 00	
Conway,	35 00	
Cottage City,	35 00	
Danvers,	140 00	
Dartmouth,	35 00	
Dedham,	105 00	
Deerfield,	70 00	
Amount carried forward,	. . .	$740,859 83

STATE AND MILITARY AID — *Continued.*

	Acts 1896, Chap. 279.	
Amount brought forward,		$740,859 83
Dighton,	$35 00	
Dudley,	35 00	
East Bridgewater,	105 00	
Easthampton,	70 00	
Easton,	35 00	
Everett,	140 00	
Fairhaven,	105 00	
Fall River,	210 00	
Fitchburg,	105 00	
Foxborough,	35 00	
Framingham,	35 00	
Franklin,	140 00	
Gardner,	35 00	
Georgetown,	70 00	
Gill,	70 00	
Gloucester,	280 00	
Grafton,	35 00	
Great Barrington,	70 00	
Greenfield,	175 00	
Groveland,	35 00	
Hanson,	35 00	
Harwich,	35 00	
Haverhill,	630 00	
Hingham,	140 00	
Holbrook,	35 00	
Holyoke,	245 00	
Hopedale,	35 00	
Hopkinton,	35 00	
Hudson,	35 00	
Hull,	35 00	
Hyde Park,	140 00	
Ipswich,	70 00	
Kingston,	35 00	
Lancaster,	27 50	
Lawrence,	280 00	
Lee,	35 00	
Leominster,	70 00	
Leverett,	35 00	
Lowell,	534 60	
Lynn,	1,225 00	
Malden,	280 00	
Manchester,	35 00	
Mansfield,	70 00	
Marion,	35 00	
Marlborough,	245 00	
Marshfield,	70 00	
Mattapoisett,	35 00	
Medfield,	105 00	
Medford,	172 55	
Medway,	175 00	
Melrose,	245 00	
Merrimac,	35 00	
Middleborough,	140 00	
Milford,	140 00	
Millis,	70 00	
Milton,	35 00	
Monson,	35 00	
Amount carried forward,		$740,859 83

STATEMENT VII. **Revenue Expenses.** DETAILS 283.

STATE AND MILITARY AID — *Continued.*

	Acts 1896, Chap. 279.	
Amount brought forward,		$740,859 83
Nantucket,	$70 00	
Natick,	140 00	
New Bedford,	945 00	
Newbury,	35 00	
Newburyport,	350 00	
Newton,	70 00	
North Adams,	140 00	
North Brookfield,	35 00	
Northampton,	175 00	
Northbridge,	35 00	
Norton,	70 00	
Oxford,	35 00	
Palmer,	172 00	
Peabody,	105 00	
Pelham,	70 00	
Phillipston,	70 00	
Pittsfield,	210 00	
Plymouth,	245 00	
Quincy,	175 00	
Randolph,	210 00	
Reading,	105 00	
Rockland,	175 00	
Rockport,	105 00	
Salem,	875 00	
Salisbury,	35 00	
Sandisfield,	70 00	
Saugus,	105 00	
Savoy,	35 00	
Seekonk,	35 00	
Sharon,	35 00	
Shelburne,	70 00	
Shutesbury,	70 00	
Somerville,	595 00	
South Hadley,	70 00	
Spencer,	140 00	
Springfield,	210 00	
Stockbridge,	35 00	
Stoneham,	105 00	
Stoughton,	70 00	
Sturbridge,	67 00	
Sudbury,	35 00	
Sutton,	35 00	
Swampscott,	70 00	
Swansea,	35 00	
Taunton,	315 00	
Templeton,	35 00	
Tolland,	29 00	
Topsfield,	35 00	
Townsend,	35 00	
Upton,	70 00	
Wakefield,	105 00	
Wales,	35 00	
Waltham,	175 00	
Ware,	35 00	
Warren,	35 00	
Wayland,	70 00	
Webster,	105 00	
Amount carried forward,		$740,859 83

STATE AND MILITARY AID — *Concluded.*

	Acts 1896, Chap. 279.	
Amount brought forward, ...	. . .	$740,859 83
West Bridgewater, ...	$105 00	
West Springfield, ...	35 00	
West Stockbridge, ...	35 00	
Westborough, ...	105 00	
Westfield, ...	70 00	
Weymouth, ...	70 00	
Whately, ...	35 00	
Whitman, ...	70 00	
Williamsburg, ...	35 00	
Wilmington, ...	35 00	
Woburn, ...	140 00	
Worcester, ...	280 00	
Wrentham, ...	70 00	
		27,870 65
RECAPITULATION.		
Amounts reimbursed under —		
Acts 1899, chap. 372, ...	$52,101 81	
Acts 1899, chap. 374, ...	688,758 02	
Acts 1896, chap. 279, ...	27,870 65	
	$768,730 48	

DETAILS No. 284.

COMMISSION ON RECORDS OF MASSACHUSETTS VOLUNTEERS IN THE CIVIL WAR.

[Acts 1899, chap. 475; 1902, chap. 40.]

COMMISSIONERS.			
Samuel Dalton, Wm. M. Olin, Henry E. Turner,	Without compensation.		
Edward T. Bouvé, ...	$2,200 00		
Charles W. Wilson, ...	1,850 00		
William H. Alline, ...	1,800 00		
Louis S. Perley, ...	1,000 00		
William E. Reed, ...	1,000 00		
Joseph W. Paine, ...	916 66		
Charlotte E. Tuttle, ...	780 00		
William A. Hill, ...	64 52		
		$9,611 18	
MISCELLANEOUS EXPENSES.			
Stationery and printing, ...	$138 94		
Travel, ...	51 55		
		190 49	
			9,801 67
Amount carried forward, ...		. . .	$778,532 15

STATEMENT VII. Revenue Expenses. DETAILS 285 AND 286.

DETAILS No. 285.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS.

[Res. 1902, chaps. 28, 30, 56 and 57; Acts 1902, chaps. 208 and 341.]

Amount brought forward,			$778,532 15
Paid to the following-named parties, —			
Annie M. Babcock, widow of George W. Babcock,		$100 00	
Dennis Cashman,		125 00	
Frederick C. Margerum,		125 00	
Charles H. Sargent,		125 00	
			475 00

DETAILS No. 286.

COMMISSIONERS OF STATE AID AND PENSIONS.[1]

[Revised Laws, chaps. 75 and 79; Acts 1902, chaps. 5, 47, 192, 209 and 290.]

COMMISSIONERS.			
Henry E. Turner, } Samuel Dalton, } Without compensation.			
Charles W. Hastings,		$2,500 00	
Joseph B. Parsons, deputy,		1,000 00	
			$3,500 00
CLERKS.			
Amos H. Fairbanks,		$1,300 00	
Lida B. Graham,		840 00	
Helen C. Smith,		780 00	
Francis A. Bicknell,		750 00	
Josephine P. Fuller,		650 00	
Louisa C. Evans,		500 00	
Eva B. Holbrook,		420 00	
Belle J. Mckeon,		145 75	
			5,338 25
AGENTS.			
Edwin C. Stone, —			
Salary,	$1,300 00		
Travel,	204 09		
		$1,504 09	
William P. Innis, —			
Salary,	$1,300 00		
Travel,	29 86		
		1,329 86	
Lena G. Bayley,			
Salary,	$920 00		
Travel,	60 73		
		980 73	
Francis A. Bicknell, —			
Salary,	$650 00		
Travel,	12 09		
		662 09	
Henry Shaw, —			
Salary,	$204 83		
Travel,	159 91		
		364 74	
			4,841 51
Amounts carried forward,			$13,679 76	$779,007 15

[1] Commission of State Aid abolished July 1.

STATEMENT VII. Revenue Expenses. DETAILS 287.

COMMISSIONERS OF STATE AID AND PENSIONS — *Concluded.*

Amounts brought forward,		$13,679 76	$779,007 15
CONTINGENT EXPENSES.			
Stationery, printing, etc.,	$205 47		
Typewriter exchange,	172 50		
Expenses of deputy to Washington, D. C.,	100 00		
Postage,	100 00		
Miscellaneous,	73 68		
		651 65	
POSTAGE, PRINTING AND STATIONERY ON ACCOUNT OF STATE AND MILITARY AID.			
Printing,	$412 83		
Postage,	350 00		
Stationery, etc.,	13 60		
		776 43	
STATE PENSION DEPARTMENT.			
AGENT.			
Joseph B. Parsons,		1,000 00	
CLERKS.			
Benjamin A. Sawyer,	$970 00		
Louisa C. Evans,	500 00		
Eva B. Holbrook,	396 66		
Extra clerical services,	77 00		
		1,943 66	
CONTINGENT EXPENSES.			
Postage,	$380 00		
Travel to Washington, D. C.,	120 00		
Stationery, etc.,	30 75		
Printing,	22 93		
		553 68	
			18,605 18

DETAILS No. 287.

MASSACHUSETTS SOLDIERS' HOME.

[Res. 1902, chap. 64; Acts 1902, chap. 341.]

Paid trustees amount of appropriation,	$35,000 00	
Paid trustees amount received from the United States,	25,289 54	
		60,289 54
		$857,901 87

STATEMENT VII. Revenue Expenses. DETAILS 288.

STATE HOSPITALS, ETC.

DETAILS No. 288.

STATE HOSPITAL.

[Revised Laws, chap. 87; Acts 1902, chap. 81.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
John H. Nichols, superintendent and physician,	$3,000 00		
Joseph B. Howland, to March 31, assistant superintendent and physician,	375 00		
Arthur K. Drake, from April 1, assistant superintendent and physician,	1,374 99		
Ernest B. Emerson, assistant physician,	1,133 32		
George A. Peirce, " "	933 32		
Harold C. Goodwin, " "	600 00		
Hannah Lowell, " "	600 00		
Frank C. Uebel, pharmacist,	420 00		
		$8,436 63	
WARD SERVICE.			
E. Maude Ellis, superintendent of nurses,	$480 00		
Augusta C. Robertson, superintendent of nurses,	240 00		
Lawrence J. Ryan, supervisor of insane,	420 00		
All others, as per pay roll,	14,999 76		
		16,139 76	
GENERAL ADMINISTRATION.			
Hiram P. Dinsmore, clerk,	$1,400 00		
Nathan W. Scott, engineer,	1,200 00		
All others, as per pay roll,	11,899 48		
		14,499 48	
REPAIRS AND IMPROVEMENTS.			
Eugene N. Patterson, carpenter,	$720 00		
All others, as per pay roll,	1,348 52		
		2,068 52	
FARM, STABLE AND GROUNDS.			
John R. McDonald, farmer,	$720 00		
James McBride, gardner,	600 00		
All others, as per pay roll,	3,532 21		
		4,852 21	
			$45,996 60
FOOD.			
Butter and butterine,	$7,727 01		
Beans,	1,057 28		
Bread and crackers,	130 74		
Cereals, rice, meal, etc.,	920 43		
Cheese,	47 28		
Eggs,	2,198 04		
Flour,	10,193 13		
Fish,	2,943 52		
Fruit,	471 81		
Meats,	18,663 66		
Amount carried forward,		. . .	$45,996 60

STATEMENT VII. **Revenue Expenses.** DETAILS 288.

STATE HOSPITAL — *Continued.*

Amount brought forward,			$45,996 60
Milk,	$1,140 43		
Molasses,	457 30		
Sugar,	2,278 02		
Tea, coffee, broma and cocoa,	1,985 52		
Vegetables,	1,790 61		
Sundries,	2,656 10		
		$54,660 88	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$3,618 96		
Clothing,	5,641 67		
Dry goods for clothing and small wares,	5,804 03		
Furnishing goods,	62 10		
Hats and caps,	240 33		
Leather and shoe findings,	186 73		
Sundries,	55 20		
		15,609 02	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$3,591 23		
Brushes, brooms, etc.,	534 10		
Carpets, rugs, etc.,	65 62		
Crockery, glassware, cutlery, etc.,	1,041 51		
Furniture and upholstery,	1,213 57		
Kitchen furnishings,	478 30		
Wooden ware, buckets, pails, etc.,	326 61		
Sundries,	419 87		
		7,670 81	
HEAT, LIGHT AND POWER.			
Coal,	$18,513 24		
Oil,	551 94		
Sundries,	30 00		
		19,095 18	
REPAIRS AND IMPROVEMENTS.			
Cement, lime and plaster,	$264 18		
Doors, sashes, etc.,	507 36		
Electrical work and supplies,	3,214 20		
Hardware,	1,493 65		
Lumber,	1,864 36		
Machinery, etc.,	1,211 57		
Paints, oils, glass, etc.,	2,175 70		
Plumbing, steam fitting and supplies,	2,323 70		
Roofing and materials,	252 10		
Mechanics and laborers (not on pay rolls),	2,121 82		
Sundries,	2,275 80		
		17,704 44	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$587 28		
Carriages, wagons and repairs,	626 55		
Fertilizers, vines, seeds, etc.,	1,578 71		
Hay, grain, etc.,	5,295 80		
Harness and repairs,	250 43		
Horses,	640 00		
Cows,	50 00		
Other live stock,	15 00		
Labor (not on pay rolls),	778 36		
Tools, farm machines, etc.,	207 52		
Sundries,	272 70		
		10,302 35	
MISCELLANEOUS.			
Books, periodicals, etc.,	$270 45		
Chapel services and entertainments,	496 88		
Freight, expressage and transportation,	7,150 56		
Amounts carried forward,		$125,042 68	$45,996 60

STATEMENT VII. **Revenue Expenses.** DETAILS 289.

STATE HOSPITAL — *Concluded.*

Amounts brought forward,		$125,042 68	$45,996 60
Funeral expenses,	$389 00		
Gratuities,	131 95		
Hose, etc.,	72 82		
Labor (not on pay rolls),	815 04		
Medicines and hospital supplies,	10,610 29		
Medical attendance, nurses, etc. (extra),	200 00		
Postage,	227 45		
Printing and printing supplies,	629 85		
Soap and laundry supplies,	983 70		
Stationery and office supplies,	503 20		
School books and school supplies,	1 30		
Travel and expenses (officials),	569 34		
Telephone and telegraph,	564 71		
Tobacco,	1,205 84		
Sundries,	1,160 40		
		25,982 78	
			151,025 46
Total expenses,		. . .	$197,022 06
Paid from appropriation,	$197,000 00		
Paid from receipts,	22 06		
		$197,022 06	

DETAILS No. 289.

DANVERS INSANE HOSPITAL.

[Revised Laws, chap. 87; Acts 1902, chap. 23.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
Arthur H. Harrington, superintendent and physician,	$3,000 00		
H. W. Mitchell, assistant physician,	1,500 00		
Philip C. Bartlett, to April 30, assistant physician,	200 00		
Mary P. Mitchell, from August 1, assistant physician,	416 69		
James D. Madison, to August 31, assistant physician,	800 00		
Earle E. Besse, from July 1, assistant physician,	225 00		
Mary Paulsell, to July 31, assistant physician,	583 31		
Harry L. Barnes, to August 31, assistant physician,	533 36		
Albert M. Barrett, from September 1, assistant physician,	400 00		
Charles A. Worthen, from September 28, assistant physician,	155 00		
All others, as per pay roll,	1,511 50		
		$9,324 86	
WARD SERVICE.			
Jewett B. Sweetser, supervisor,	$2,000 00		
All others, as per pay roll,	26,883 52		
		28,883 52	
Amount carried forward,		$38,208 38	

STATEMENT VII. **Revenue Expenses.** DETAILS 289.

DANVERS INSANE HOSPITAL — *Continued.*

Amount brought forward,		$38,208 38	
GENERAL ADMINISTRATION.			
Warren A. Merrill, treasurer and clerk,	$1,200 00		
John A. Lacey, steward,	1,200 00		
Arthur S. Richardson, engineer,	1,000 00		
All others, as per pay roll,	14,112 83		
		17,512 83	
REPAIRS AND IMPROVEMENTS.			
Patrick J. Clancy, plumber,	$1,020 01		
John W. Jewett, mason,	868 60		
George W. Gardner, carpenter,	733 60		
All others, as per pay roll,	6,755 79		
		9,378 00	
FARM, STABLE AND GROUNDS.			
Junius C. Wing, farmer,	$883 32		
Edwin G. Bachelor, from April 1, assistant farmer,	420 00		
Ettore Tassanari, from April 1, florist,	495 00		
All others, as per pay roll,	6,791 06		
		8,589 38	
			$73,688 59
FOOD.			
Butter and butterine,	$8,083 29		
Beans,	1,303 89		
Bread and crackers,	919 49		
Cereals, rice, meal, etc.,	1,610 55		
Cheese,	931 94		
Eggs,	1,983 50		
Flour,	7,464 29		
Fish,	2,984 35		
Fruit,	2,149 17		
Meats,	17,551 01		
Molasses,	981 59		
Sugar,	2,563 48		
Tea, coffee, broma and cocoa,	1,198 31		
Vegetables,	3,081 58		
Sundries,	2,155 26		
		$54,961 70	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$1,454 28		
Clothing,	3,007 73		
Dry goods for clothing and small wares,	1,898 66		
Furnishing goods,	672 37		
Hats and caps,	160 87		
Leather and shoe findings,	146 34		
Sundries,	8 10		
		7,348 35	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$5,874 42		
Brushes, brooms, etc.,	315 21		
Carpets, rugs, etc.,	563 50		
Crockery, glassware, cutlery, etc.,	727 92		
Furniture and upholstery,	999 21		
Kitchen furnishings,	631 95		
Wooden ware, buckets, pails, etc.,	423 69		
Sundries,	187 42		
		9,723 32	
HEAT, LIGHT AND POWER.			
Coal,	$12,271 51		
Oil,	627 88		
Sundries,	19 97		
		12,919 36	
Amounts carried forward,		$84,952 73	$73,688 59

STATEMENT VII. Revenue Expenses. DETAILS 289.

DANVERS INSANE HOSPITAL — *Concluded.*

Amounts brought forward,		$84,952 73	$73,688 59
REPAIRS AND IMPROVEMENTS.			
Bricks,	$64 25		
Cement, lime and plaster,	306 05		
Doors, sashes, etc.,	12 15		
Electrical work and supplies,	571 92		
Hardware,	691 46		
Lumber,	1,781 47		
Machinery, etc.,	215 45		
Paints, oils, glass, etc.,	1,871 90		
Plumbing, steam fitting and supplies,	1,005 37		
Roofing and materials,	160 90		
Mechanics and laborers (not on pay rolls),	157 53		
Sundries,	818 45		
		7,656 90	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$207 74		
Carriages, wagons and repairs,	277 24		
Fertilizers, vines, seeds, etc.,	1,861 14		
Hay, grain, etc.,	9,319 38		
Harness and repairs,	288 45		
Horses,	1,000 00		
Cows,	1,726 00		
Other live stock,	555 50		
Labor (not on pay rolls),	179 80		
Tools, farm machines, etc.,	964 10		
Sundries,	1,284 55		
		17,663 90	
MISCELLANEOUS.			
Books, periodicals, etc.,	$392 49		
Chapel services and entertainments,	410 65		
Freight, expressage and transportation,	3,571 59		
Funeral expenses,	90 00		
Gratuities,	261 07		
Labor (not on pay rolls),	115 20		
Medicines and hospital supplies,	2,680 69		
Medical attendance, nurses, etc. (extra),	85 00		
Postage,	430 46		
Printing and printing supplies,	221 57		
Return of runaways,	33 82		
Soap and laundry supplies,	1,231 21		
Stationery and office supplies,	548 68		
School books and school supplies,	42 35		
Travel and expenses (officials),	580 61		
Telephone and telegraph,	211 10		
Tobacco,	682 63		
Sundries,	843 69		
		12,432 81	
			122,706 34
Total expenses,			$196,394 93
Paid from appropriation,	$43,213 39		
Paid from receipts,	153,181 54		
		$196,394 93	

DETAILS No. 290.

WORCESTER INSANE HOSPITAL.

[Revised Laws, chap. 87; Acts 1902, chap. 35.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
H. M. Quinby, superintendent,	$3,000 00		
Alfred I. Noble, assistant superintendent,	1,933 33		
Adolph Meyer, to March 31, assistant physician,	500 00		
Cornelia Shorer, assistant physician,	800 00		
George H. Kirby, to April 30, assistant physician,	250 00		
Harry A. Cotton, assistant physician,	1,000 00		
Isador H. Coriat, " "	666 66		
Theodore A. Hoch, " "	666 66		
George M. Kline, Jr., to July 15, assistant physician,	216 13		
Henry S. Chaffee, from April 1, assistant physician,	300 00		
Charles T. Fisher, from May 16, assistant physician,	251 12		
All others, as per pay roll,	3,305 33		
		$12,889 23	
WARD SERVICE.			
John A. Campbell, supervisor,	$540 00		
David A. Manson, "	530 00		
William A. Blaisdell, "	480 00		
All others, as per pay roll,	28,507 74		
		30,057 74	
GENERAL ADMINISTRATION.			
Henry R. Center, steward,	$1,200 00		
James Dickison, Jr., engineer,	1,065 50		
S. Josephine Breck, clerk,	360 00		
Jessie M. D. Hamilton, recording assistant,	720 00		
Lila J. Gordon, matron,	600 00		
Albert Wood, treasurer,	500 00		
All others, as per pay roll,	11,597 75		
		16,043 25	
REPAIRS AND IMPROVEMENTS.			
Frank A. Hovey, mason,	$933 83		
John J. Phelan, plumber,	900 00		
Millard F. Kelsey, carpenter,	864 67		
Thomas Monahan, painter,	768 89		
All others, as per pay roll,	2,924 07		
		6,391 46	
FARM, STABLE AND GROUNDS.			
Joseph F. Reynolds, farmer,	$750 00		
John Neilson, florist,	540 00		
All others, as per pay roll,	7,512 13		
		8,802 13	
			$74,183 81
FOOD.			
Butter and butterine,	$7,961 03		
Beans,	335 31		
Bread and crackers,	445 54		
Cereals, rice, meal, etc.,	1,228 12		
Cheese,	717 27		
Amount carried forward,		. . .	$74,183 81

STATEMENT VII. Revenue Expenses. DETAILS 290.

WORCESTER INSANE HOSPITAL — *Continued.*

Amount brought forward,			$74,183 81
Eggs,	$5,812 91		
Flour,	3,942 98		
Fish,	2,973 57		
Fruit,	2,474 04		
Meats,	14,909 35		
Molasses,	43 42		
Sugar,	3,902 51		
Tea, coffee, broma and cocoa,	2,163 20		
Vegetables,	5,038 17		
Sundries,	3,554 91		
		$55,502 33	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$1,136 05		
Clothing,	5,736 18		
Dry goods for clothing and small wares,	1,468 23		
Furnishing goods,	1,430 48		
Hats and caps,	200 90		
Leather and shoe findings,	60 21		
Sundries,	42 01		
		10,074 06	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$5,139 49		
Brushes, brooms, etc.,	344 92		
Carpets, rugs, etc.,	707 41		
Crockery, glassware, cutlery, etc.,	1,604 66		
Furniture and upholstery,	477 56		
Kitchen furnishings,	435 41		
Wooden ware, buckets, pails, etc.,	60 42		
Sundries,	475 51		
		9,245 38	
HEAT, LIGHT AND POWER.			
Coal,	$16,184 16		
Gas,	6,085 80		
Oil,	145 04		
Sundries,	165 78		
		22,580 78	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$220 50		
Cement, lime and plaster,	783 57		
Doors, sashes, etc.,	228 98		
Electrical work and supplies,	532 95		
Hardware,	834 98		
Lumber,	1,893 93		
Machinery, etc.,	726 05		
Paints, oils, glass, etc.,	1,483 23		
Plumbing, steam fitting and supplies,	2,913 57		
Roofing and materials,	378 40		
Mechanics and laborers (not on pay rolls),	4,763 10		
Sundries,	1,484 81		
		16,244 07	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$559 02		
Carriages, wagons and repairs,	874 20		
Fertilizers, vines, seeds, etc.,	748 88		
Hay, grain, etc.,	8,234 77		
Harness and repairs,	591 44		
Horses,	1,050 00		
Cows,	3,330 50		
Other live stock,	35 00		
Labor (not on pay rolls),	48 95		
Amounts carried forward,		$113,646 62	$74,183 81

STATEMENT VII. Revenue Expenses. DETAILS 291.

WORCESTER INSANE HOSPITAL — *Concluded.*

Amounts brought forward,		$113,646 62	$74,183 81
Tools, farm machines, etc.,	$892 65		
Sundries,	639 91		
		17,005 32	
MISCELLANEOUS.			
Books, periodicals, etc.,	$421 05		
Chapel services and entertainments,	592 35		
Freight, expressage and transportation,	275 78		
Funeral expenses,	249 25		
Gratuities,	22 84		
Hose, etc.,	42 00		
Ice,	282 60		
Labor (not on pay rolls),	243 84		
Medicines and hospital supplies,	2,088 83		
Medical attendance, nurses, etc. (extra),	302 05		
Postage,	517 86		
Printing and printing supplies,	561 42		
Return of runaways,	68 97		
Soap and laundry supplies,	2,543 41		
Stationery and office supplies,	522 04		
Travel and expenses (officials),	141 03		
Telephone and telegraph,	176 31		
Tobacco,	650 70		
Water,	5,083 67		
Sundries,	1,317 52		
		16,103 52	
ELECTRIC LIGHTING PLANT.			
Bricks,	$586 20		
Ironwork,	565 00		
Wiring, etc.,	421 85		
John Cavanagh & Son, contract,	260 00		
		1,833 05	
			148,588 51
Total expenses,			$222,772 32
Paid from appropriation,	$57,460 00		
Paid from receipts,	165,312 32		
		$222,772 32	

DETAILS No. 291.

TAUNTON INSANE HOSPITAL.

[Revised Laws, chap. 87; Acts 1902, chap. 32.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
J. P. Brown, superintendent and physician,	$3,000 00		
Arthur V. Goss, assistant physician,	1,600 00		
B. W. Baker, " "	1,000 00		
R. V. Bakatel, " "	783 34		
T. C. Wilton, to August 31, assistant physician,	583 34		
H. W. Miller, pathologist,	1,425 00		
All others, as per pay roll,	2,285 39		
		$10,677 07	
Amount carried forward,		$10,677 07	

STATEMENT VII. **Revenue Expenses.** DETAILS 291.

TAUNTON INSANE HOSPITAL — *Continued.*

Amount brought forward,		$10,677 07	
WARD SERVICE.			
L. Richards, superintendent of nurses,	$900 00		
S. D. Gillette, supervisor,	480 20		
H. E. Atherton, "	479 60		
W. E. Mitchell, "	475 10		
All others, as per pay roll,	24,011 91		
		26,346 81	
GENERAL ADMINISTRATION.			
John Kittredge, treasurer,	$1,200 00		
F. W. Boynton, clerk,	771 67		
James C. Flynn, engineer,	1,000 00		
Peter Charlton, fireman,	428 00		
All others, as per pay roll,	13,054 95		
		16,454 62	
REPAIRS AND IMPROVEMENTS.			
B. G. Cobb, carpenter,	$610 00		
A. Sartoris, "	580 50		
R. A. Henry, painter,	568 75		
J. E. Greenan, "	514 12		
J. West, mason,	399 00		
All others, as per pay roll,	615 75		
		3,288 12	
FARM, STABLE AND GROUNDS.			
A. A. Southwick, farmer,	$1,000 01		
E. H. Leonard, "	683 33		
H. Carstens, florist,	780 00		
All others, as per pay roll,	5,637 22		
		8,100 56	
			$64,867 18
FOOD.			
Butter and butterine,	$9,294 38		
Beans,	522 61		
Bread and crackers,	728 61		
Cereals, rice, meal, etc.,	991 68		
Cheese,	636 94		
Eggs,	2,902 17		
Flour,	5,430 15		
Fish,	2,426 11		
Fruit,	1,134 85		
Meats,	16,884 28		
Molasses,	577 75		
Sugar,	2,135 38		
Tea, coffee, broma and cocoa,	1,818 66		
Vegetables,	1,589 70		
Sundries,	1,526 24		
		$48,599 51	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$190 26		
Clothing,	1,096 71		
Dry goods for clothing and small wares,	1,985 82		
Furnishing goods,	720 45		
Hats and caps,	108 36		
Leather and shoe findings,	491 06		
Sundries,	215 35		
		4,808 01	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$3,867 39		
Brushes, brooms, etc.,	259 66		
Carpets, rugs, etc.,	575 45		
Crockery, glassware, cutlery, etc.,	494 69		
Furniture and upholstery,	762 17		
Amounts carried forward,		$53,407 52	$64,867 18

STATEMENT VII. **Revenue Expenses.** DETAILS 291.

TAUNTON INSANE HOSPITAL — *Concluded.*

Amounts brought forward,		$53,407 52	$64,867 18
Kitchen furnishings,	$549 66		
Wooden ware, buckets, pails, etc.,	109 99		
Sundries,	479 34		
		7,098 35	
HEAT, LIGHT AND POWER.			
Coal,	$10,871 06		
Gas,	3,250 37		
Oil,	196 82		
Sundries,	33 47		
		14,351 72	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$11 00		
Cement, lime and plaster,	71 34		
Doors, sashes, etc.,	27 50		
Hardware,	319 00		
Lumber,	498 53		
Paints, oils, glass, etc.,	1,276 68		
Plumbing, steam fitting and supplies,	404 27		
Roofing and materials,	136 98		
Mechanics and laborers (not on pay rolls),	15 00		
Sundries,	581 71		
		3,342 01	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$565 57		
Carriages, wagons and repairs,	628 77		
Fertilizers, vines, seeds, etc.,	1,091 40		
Hay, grain, etc.,	10,424 58		
Harness and repairs,	216 06		
Horses,	650 00		
Cows,	1,811 40		
Other live stock,	412 75		
Rent,	92 87		
Tools, farm machines, etc.,	224 05		
Sundries,	1,432 32		
		17,549 77	
MISCELLANEOUS.			
Books, periodicals, etc.,	$429 50		
Chapel services and entertainments,	527 72		
Freight, expressage and transportation,	453 36		
Funeral expenses,	300 74		
Hose, etc.,	9 50		
Medicines and hospital supplies,	2,422 38		
Medical attendance, nurses, etc. (extra),	111 00		
Pathology,	52 30		
Postage,	126 85		
Printing and printing supplies,	467 46		
Return of runaways,	68 49		
Soap and laundry supplies,	913 56		
Stationery and office supplies,	502 49		
School books and school supplies,	152 10		
Travel and expenses (officials),	283 33		
Telephone and telegraph,	163 43		
Tobacco,	1,047 31		
Water,	2,367 58		
Sundries,	2,143 28		
		12,542 38	
			108,291 75
Total expenses,			$173,158 93
Paid from appropriation,	$42,419 00		
Paid from receipts,	130,739 93		
		$173,158 93	

DETAILS No. 292.

NORTHAMPTON INSANE HOSPITAL.

[Revised Laws, chap. 87; Acts 1902, chap. 34.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
John A. Houston, superintendent and physician,	$2,799 96		
Justus G. Hanson, assistant physician,	1,200 00		
Harriet M. Wiley, " "	799 99		
Charles H. Dean, " "	691 63		
Arthur B. Moulton, " "	658 36		
		$6,149 94	
WARD SERVICE.			
Robert H. Gallivan, superintendent of nurses,	$600 00		
Florence A. Bedell, superintendent of nurses,	340 00		
Clara V. S. Glidden, to May 31, superintendent of nurses,	261 66		
Ida A. Porter, matron,	476 12		
All others, as per pay roll,	11,462 53		
		13,140 31	
GENERAL ADMINISTRATION.			
Lewis F. Babbitt, clerk and treasurer,	$1,800 00		
Walter I. Dodge, to September 30, engineer,	825 02		
George T. Gilbert, from October 1, engineer,	274 98		
Walter D. Newton, assistant engineer,	500 00		
William C. Day, " "	480 00		
George N. Drury, steward,	720 00		
H. W. Root, assistant steward,	563 66		
William J. Moore, assistant steward,	480 00		
C. E. Williams, laundryman,	480 00		
Mattie G. Jones, secretary to superintendent,	393 86		
All others, as per pay roll,	6,235 90		
		12,753 42	
REPAIRS AND IMPROVEMENTS.			
Thomas P. Clair, plumber,	$921 49		
S. Belleville, carpenter,	720 00		
Walter M. Tower, "	614 00		
Alfred Parenteau, from April 1, painter,	450 00		
Leon Parenteau, to May 26, "	221 38		
William Mahar, from April 26, mason,	368 25		
All others, as per pay roll,	766 42		
		4,061 54	
FARM, STABLE AND GROUNDS.			
John Mercier, farmer,	$780 00		
George W. Thornily, florist,	683 30		
All others, as per pay roll,	5,415 68		
		6,878 98	
			$42,984 19
FOOD.			
Butter and butterine,	$5,965 05		
Beans,	200 37		
Bread and crackers,	996 47		
Cereals, rice, meal, etc.,	870 84		
Cheese,	134 89		
Eggs,	4,675 97		
Amount carried forward,			$42,984 19

STATEMENT VII. **Revenue Expenses.** DETAILS 292.

NORTHAMPTON INSANE HOSPITAL — *Continued.*

Amount brought forward,			$42,984 19
Flour,	$3,848 50		
Fish,	1,512 36		
Fruit,	1,068 74		
Meats,	8,085 40		
Milk,	739 35		
Molasses,	747 30		
Sugar,	2,470 31		
Tea, coffee, broma and cocoa,	1,218 34		
Vegetables,	203 55		
Sundries,	811 97		
		$33,549 41	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$667 40		
Clothing,	1,890 02		
Dry goods for clothing and small wares,	1,334 38		
Hats and caps,	18 00		
Leather and shoe findings,	1 00		
Sundries,	3 00		
		3,913 80	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$3,066 10		
Brushes, brooms, etc.,	141 51		
Carpets, rugs, etc.,	628 49		
Crockery, glassware, cutlery, etc.,	507 34		
Furniture and upholstery,	526 98		
Kitchen furnishings,	10 95		
Wooden ware, buckets, pails, etc.,	12 18		
Sundries,	191 29		
		5,084 84	
HEAT, LIGHT AND POWER.			
Coal,	$6,905 44		
Gas,	85 19		
Oil,	167 06		
Sundries,	4 81		
		7,162 50	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$164 64		
Cement, lime and plaster,	539 07		
Electrical work and supplies,	930 52		
Hardware,	509 13		
Lumber,	562 19		
Machinery, etc.,	1,572 75		
Paints, oils, glass, etc.,	643 51		
Plumbing, steam fitting and supplies,	2,645 01		
Mechanics and laborers (not on pay rolls),	427 90		
Sundries,	980 98		
		8,975 70	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$320 27		
Carriages, wagons and repairs,	294 10		
Fertilizers, vines, seeds, etc.,	1,194 12		
Hay, grain, etc.,	4,275 64		
Harness and repairs,	99 66		
Cows,	214 00		
Other live stock,	1,326 05		
Labor (not on pay rolls),	10 50		
Rent,	31 13		
Tools, farm machines, etc.,	302 51		
Sundries,	236 53		
		8,304 51	
Amounts carried forward,		$66,990 76	$42,984 19

STATEMENT VII. **Revenue Expenses.** DETAILS 293

NORTHAMPTON INSANE HOSPITAL — *Concluded.*

Amounts brought forward,		$66,990 76	$42,984 19
MISCELLANEOUS.			
Books, periodicals, etc.,	$210 68		
Chapel services and entertainments,	527 75		
Freight, expressage and transportation,	929 09		
Funeral expenses,	17 00		
Medicines and hospital supplies,	1,563 11		
Medical attendance, nurses, etc. (extra),	90 00		
Postage,	103 24		
Printing and printing supplies,	223 47		
Return of runaways,	15 58		
Soap and laundry supplies,	791 86		
Stationery and office supplies,	435 24		
Travel and expenses (officials),	291 55		
Telephone and telegraph,	295 85		
Tobacco,	362 72		
Water,	2,937 46		
Sundries,	579 29		
		9,373 89	
			76,364 65
Total expenses,			$119,348 84
Paid from appropriation,	$21,123 00		
Paid from receipts,	98,225 84		
		$119,348 84	

DETAILS No. 293.

WESTBOROUGH INSANE HOSPITAL.

[Revised Laws, chap. 87; Acts 1902, chap. 33.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
George S. Adams, superintendent and physician,	$3,000 00		
Henry I. Klopp, assistant physician,	1,599 99		
Ida J. Brooks, from March 1, assistant physician,	827 77		
E. Ray Buhrman, from April 1, assistant physician,	734 71		
C. J. Huyck, assistant physician,	700 00		
De Ette Brownell, to March 1, assistant physician,	267 86		
Solomon C. Fuller, pathologist,	1,000 00		
All others, as per pay roll,	1,173 91		
		$9,304 24	
WARD SERVICE.			
Lottie H. Miller, supervisor,	$880 55		
William D. Atcheson, "	587 10		
Catherine E. Brooks, assistant supervisor,	295 97		
All others, as per pay roll,	20,356 13		
		22,119 75	
GENERAL ADMINISTRATION.			
F. A. Taylor, steward,	$1,487 90		
F. J. Taylor, engineer,	1,200 00		
M. F. Ward, from February 1, assistant engineer,	500 00		
Amount carried forward,		$31,423 99	

STATEMENT VII. Revenue Expenses. DETAILS 293.

WESTBOROUGH INSANE HOSPITAL — *Continued.*

Amount brought forward,		$31,423 99	
George A. Hearns, assistant engineer,	$480 00		
David J. Dickie, fireman,	360 00		
P. J. Broderick, baker,	840 00		
Marion M. Johnson, clerk,	599 19		
H. L. Davenport, treasurer,	450 00		
Julia J. Crowley, head laundress,	600 00		
Edwin A. Cowan, storekeeper,	420 00		
All others, as per pay roll,	10,333 33		
		17,270 42	
REPAIRS AND IMPROVEMENTS.			
F. J. Richardson, carpenter,	$821 31		
J. F. Melody, blacksmith,	420 00		
All others, as per pay roll,	964 02		
		2,205 33	
FARM, STABLE AND GROUNDS.			
Everill A. Hersey, farmer,	$1,000 00		
Watson O'Leary, "	417 16		
All others, as per pay roll,	5,960 92		
		7,378 08	
			$58,277 82
FOOD.			
Butter and butterine,	$5,055 26		
Beans,	604 72		
Bread and crackers,	101 16		
Cereals, rice, meal, etc.,	1,137 16		
Cheese,	18 20		
Eggs,	2,345 22		
Flour,	2,974 18		
Fish,	2,060 75		
Fruit,	1,354 42		
Meats,	14,282 45		
Molasses,	273 26		
Sugar,	1,868 88		
Tea, coffee, broma and cocoa,	1,964 49		
Vegetables,	3,110 39		
Sundries,	1,640 86		
		$38,791 40	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$716 83		
Clothing,	621 10		
Dry goods for clothing and small wares,	1,303 83		
Furnishing goods,	65 85		
Hats and caps,	112 97		
Sundries,	69 18		
		2,889 76	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$4,131 12		
Brushes, brooms, etc.,	201 57		
Carpets, rugs, etc.,	50 60		
Crockery, glassware, cutlery, etc.,	706 23		
Furniture and upholstery,	93 92		
Kitchen furnishings,	432 12		
Wooden ware, buckets, pails, etc.,	33 89		
Sundries,	186 51		
		5,835 96	
HEAT, LIGHT AND POWER.			
Coal,	$11,689 50		
Gas,	670 09		
Oil,	5 45		
Sundries,	117 14		
Gasolene,	298 58		
		12,780 76	
Amounts carried forward,		$60,297 88	$58,277 82

STATEMENT VII. **Revenue Expenses.** DETAILS 293.

WESTBOROUGH INSANE HOSPITAL — *Concluded.*

Amounts brought forward,		$60,297 88	$58,277 82
REPAIRS AND IMPROVEMENTS.			
Bricks,	$70 42		
Cement, lime and plaster,	132 06		
Doors, sashes, etc.,	16 34		
Electrical work and supplies,	539 87		
Hardware,	466 16		
Lumber,	1,011 49		
Machinery, etc.,	694 70		
Paints, oils, glass, etc.,	520 77		
Plumbing, steam fitting and supplies,	411 12		
Roofing and materials,	126 47		
Mechanics and laborers (not on pay rolls),	773 50		
Sundries,	774 20		
		5,537 10	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$181 53		
Carriages, wagons and repairs,	321 28		
Fertilizers, vines, seeds, etc.,	569 21		
Hay, grain, etc.,	6,976 92		
Harness and repairs,	359 85		
Horses,	60 00		
Tools, farm machines, etc.,	291 06		
Sundries,	346 01		
		9,105 86	
MISCELLANEOUS.			
Books, periodicals, etc.,	$163 10		
Chapel services and entertainments,	510 00		
Freight, expressage and transportation,	3,770 21		
Funeral expenses,	161 00		
Hose, etc.,	49 75		
Medicines and hospital supplies,	738 76		
Medical attendance, nurses, etc. (extra),	178 84		
Postage,	413 20		
Printing and printing supplies,	224 21		
Return of runaways,	24 45		
Soap and laundry supplies,	1,078 38		
Stationery and office supplies,	229 81		
Travel and expenses (officials),	413 03		
Telephone and telegraph,	446 55		
Tobacco,	518 70		
Water,	66 44		
Sundries,	1,407 09		
		10,393 52	
			85,334 36
Total expenses,			$143,612 18
Paid from appropriation,	$36,154 17		
Paid from receipts,	107,458 01		
		$143,612 18	

DETAILS No. 294.

WORCESTER INSANE ASYLUM.

[Revised Laws, chap. 87; Acts 1902, chap. 15.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
E. V. Scribner, superintendent and physician,	$2,500 00		
P. C. Bartlett, from May 2, assistant physician,	738 99		
Thomas Howell, to March 31, assistant physician,	325 00		
All others, as per pay roll,	568 33		
		$4,132 32	
WARD SERVICE.			
John McRae, supervisor,	$482 00		
Oriola S. Boynton, "	360 00		
Abbie S. Fay, matron,	400 00		
All others, as per pay roll,	9,481 26		
		10,723 26	
GENERAL ADMINISTRATION.			
Forest A. Slater, engineer,	$1,000 00		
E. F. Andrews, "	540 00		
Abraham L. Cappers, fireman,	420 00		
Susie G. Warren, clerk,	480 00		
Albert Wood, treasurer,	400 00		
Fred J. Morse, baker,	480 00		
All others, as per pay roll,	6,380 26		
		9,700 26	
REPAIRS AND IMPROVEMENTS.			
Albert Stockdale, carpenter,	$904 30		
Frank E. Palmer, "	728 33		
Fred A. Griffin, mason,	903 50		
August Olson, painter,	762 41		
H. Hokanson, "	750 32		
All others, as per pay roll,	319 64		
		4,368 50	
FARM, STABLE AND GROUNDS.			
Walenty Biegay, gardener,	$649 67		
Herman Appledorn, florist,	420 00		
All others, as per pay roll,	1,063 87		
		2,133 54	
			$31,057 88
FOOD.			
Butter and butterine,	$4,054 03		
Beans,	316 87		
Bread and crackers,	336 51		
Cereals, rice, meal, etc.,	349 11		
Cheese,	394 07		
Eggs,	1,192 80		
Flour,	3,703 50		
Fish,	1,180 54		
Fruit,	1,529 47		
Meats,	4,654 64		
Milk,	6,386 46		
Molasses,	309 52		
Sugar,	1,037 68		
Amount carried forward,		. . .	$31,057 88

STATEMENT VII. **Revenue Expenses.** DETAILS 294.

WORCESTER INSANE ASYLUM — *Continued.*

Amount brought forward,		. . .	$31,057 88
Tea, coffee, broma and cocoa,	$821 75		
Vegetables,	2,234 84		
Sundries,	819 07		
		$29,320 86	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$894 00		
Clothing,	2,821 46		
Dry goods for clothing and small wares,	2,908 72		
Furnishing goods,	12 08		
Hats and caps,	77 41		
Leather and shoe findings,	23 50		
Sundries,	48 37		
		6,785 54	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$3,414 63		
Brushes, brooms, etc.,	139 75		
Carpets, rugs, etc.,	20 90		
Crockery, glassware, cutlery, etc.,	392 13		
Furniture and upholstery,	126 46		
Kitchen furnishings,	151 85		
Woodenware, buckets, pails, etc.,	33 85		
Sundries,	695 46		
		4,975 03	
HEAT, LIGHT AND POWER.			
Coal,	$5,995 25		
Gas,	26 10		
Oil,	52 18		
Sundries,	72 21		
		6,145 74	
REPAIRS AND IMPROVEMENTS.			
Cement, lime and plaster,	$192 13		
Doors, sashes, etc.,	4 48		
Electrical work and supplies,	622 47		
Hardware,	558 74		
Lumber,	973 36		
Machinery, etc.,	314 00		
Paints, oils, glass, etc.,	1,809 17		
Plumbing, steam fitting and supplies,	417 38		
Roofing and materials,	53 24		
Sundries,	340 14		
		5,285 11	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$83 42		
Carriages, wagons and repairs,	937 40		
Fertilizers, vines, seeds, etc.,	432 26		
Hay, grain, etc.,	95 64		
Harness and repairs,	84 35		
Horses,	537 50		
Tools, farm machines, etc.,	54 34		
Sundries,	76 10		
		2,301 01	
MISCELLANEOUS.			
Books, periodicals, etc.,	$145 85		
Chapel services and entertainments,	462 75		
Freight, expressage and transportation,	96 74		
Funeral expenses,	190 00		
Ice,	462 55		
Amounts carried forward,		$54,813 29	$31,057 88

STATEMENT VII. **Revenue Expenses.** DETAILS 295.

WORCESTER INSANE ASYLUM — *Concluded.*

Amounts brought forward,		$54,813 29	$31,057 88
Medicines and hospital supplies,	$501 47		
Medical attendance, nurses, etc. (extra),	198 58		
Postage,	129 00		
Printing and printing supplies,	65 89		
Return of runaways,	8 90		
Soap and laundry supplies,	1,210 82		
Stationery and office supplies,	189 50		
Travel and expenses (officials),	189 30		
Telephone and telegraph,	131 02		
Tobacco,	538 98		
Water,	782 08		
Sundries,	422 49		
		5,725 92	
			60,539 21
Total expenses,			$91,597 09
Paid from appropriation,	$29,994 25		
Paid from receipts,	61,602 84		
		$91,597 09	

DETAILS No. 295.

MEDFIELD INSANE ASYLUM.

[Revised Laws, chap. 87; Acts 1902, chap. 36.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
Edward French, superintendent and physician,	$2,916 67		
Edward A. Andrews, assistant physician,	1,500 00		
Fred C. Shultis, " "	1,000 00		
Florence H. Abbot, " "	1,000 00		
George C. Browne, " "	669 96		
All others, as per pay roll,	520 84		
		$7,607 47	
WARD SERVICE.			
Leon E. Mayo, to November 30, supervisor,	$495 00		
Levi C. Taylor, assistant supervisor,	425 48		
Emma Mendenhall, " "	350 00		
All others, as per pay roll,	25,296 23		
		26,566 71	
GENERAL ADMINISTRATION.			
John B. Chapin, steward,	$1,500 00		
Charles R. Hughes, engineer,	1,200 00		
Hiram Kimball, assistant engineer,	964 03		
Daniel M. Pember, fireman,	675 72		
Albert G. Lambert, "	646 63		
Lizzie O. Averill, matron,	600 00		
Susan R. Haynes, bookkeeper,	600 00		
John L. Jones, kitchen steward,	550 00		
Charles C. Blaney, treasurer,	500 00		
All others, as per pay roll,	18,477 01		
		25,713 39	
Amount carried forward,		$59,887 57	

STATEMENT VII. **Revenue Expenses.** DETAILS 295.

MEDFIELD INSANE ASYLUM — *Continued.*

Amount brought forward,		$59,887 57	
REPAIRS AND IMPROVEMENTS.			
Martin W. Sweeny, painter,	$622 00		
Angus J. Banks, carpenter,	569 31		
F. M. Hill, from May 14, plumber,	313 70		
All others, as per pay roll,	5,024 00		
		6,529 01	
FARM, STABLE AND GROUNDS.			
Nelson G. Tibbetts, farmer,	$660 00		
Frank A. Dray, hostler,	360 00		
All others, as per pay roll,	4,267 86		
		5,287 86	
			$71,704 44
FOOD.			
Butter and butterine,	$7,904 38		
Beans,	1,150 64		
Bread and crackers,	276 83		
Cereals, rice, meal, etc.,	1,796 04		
Cheese,	893 11		
Eggs,	3,684 36		
Flour,	6,100 55		
Fish,	3,606 89		
Fruit,	1,247 11		
Meats,	14,280 60		
Milk,	1,965 18		
Molasses,	245 33		
Sugar,	3,695 19		
Tea, coffee, broma and cocoa,	3,792 65		
Vegetables,	2,288 78		
Sundries,	3,564 50		
		$56,492 14	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$745 03		
Clothing,	3,230 08		
Dry goods for clothing and small wares,	4,203 10		
Furnishing goods,	238 71		
Hats and caps,	317 58		
Leather and shoe findings,	270 23		
Sundries,	4 16		
		9,008 89	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$6,991 46		
Brushes, brooms, etc.,	406 63		
Carpets, rugs, etc.,	305 44		
Crockery, glassware, cutlery, etc.,	2,050 04		
Furniture and upholstery,	617 03		
Kitchen furnishings,	946 61		
Wooden ware, buckets, pails, etc.,	289 08		
Sundries,	247 74		
		11,854 03	
HEAT, LIGHT AND POWER.			
Coal,	$10,856 19		
Oil,	672 23		
Sundries,	91 35		
		11,619 77	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$72 50		
Cement, lime and plaster,	196 24		
Doors, sashes, etc.,	12 25		
Electrical work and supplies,	873 03		
Hardware,	536 45		
Amounts carried forward,		$88,974 83	$71,704 44

STATEMENT VII. Revenue Expenses. DETAILS 296.

MEDFIELD INSANE ASYLUM — *Concluded.*

Amounts brought forward,		$88,974 83	$71,704 44
Lumber,	$1,025 30		
Machinery, etc.,	498 89		
Paints, oils, glass, etc.,	1,551 54		
Plumbing, steam fitting and supplies,	3,403 00		
Roofing and materials,	232 38		
Sundries,	597 30		
		8,998 88	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$401 87		
Carriages, wagons and repairs,	691 48		
Fertilizers, vines, seeds, etc.,	309 59		
Hay, grain, etc.,	9,908 29		
Harness and repairs,	245 13		
Horses,	385 00		
Cows,	408 20		
Other live stock,	534 00		
Labor (not on pay rolls),	51 75		
Tools, farm machines, etc.,	464 30		
Sundries,	254 34		
		13,653 95	
MISCELLANEOUS.			
Books, periodicals, etc.,	$148 96		
Chapel services and entertainments,	573 52		
Freight, expressage and transportation,	4,766 67		
Funeral expenses,	202 00		
Medicines and hospital supplies,	1,048 62		
Postage,	272 25		
Printing and printing supplies,	333 44		
Return of runaways,	26 90		
Soap and laundry supplies,	1,364 96		
Stationery and office supplies,	306 00		
School books and school supplies,	145 26		
Travel and expenses (officials),	357 60		
Telephone and telegraph,	192 65		
Tobacco,	942 68		
Water,	95 06		
Sundries,	743 26		
		12,119 83	
			123,747 49
Total expenses,			$195,451 93
Paid from appropriation,	$62,515 20		
Paid from receipts,	132,936 73		
		$195,451 93	

DETAILS No. 296.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES.

[Revised Laws, chap. 87; Acts 1902, chap. 451.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
Charles E. Woodbury, superintendent and physician,	$2,099 98		
Lewis M. Walker, assistant physician,	999 98		

STATEMENT VII. **Revenue Expenses.** DETAILS 296.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES — *Continued.*

Edward Mellus, assistant physician,	$600 00		
All other medical assistants, as per pay roll,	813 22		
		$4,513 18	
WARD SERVICE.			
Ernest Hermann, gymnastic instructor,	$1,973 07		
Abram M. McLaughlin, supervisor,	488 00		
All others, as per pay roll,	3,503 12		
		5,964 19	
GENERAL ADMINISTRATION.			
George P. Benneghof, engineer,	$849 96		
J. O. Jellison, "	720 00		
Warren F. Spalding, treasurer,	600 00		
All others, as per pay roll,	3,602 23		
		5,772 19	
REPAIRS AND IMPROVEMENTS.			
John F. Kennedy, carpenter,		360 00	
FARM, STABLE AND GROUNDS.			
R. H. Townsend, farmer,	$355 00		
All others, as per pay roll,	908 41		
		1,263 41	
			$17,872 97
FOOD.			
Butter and butterine,	$1,233 32		
Beans,	272 60		
Bread and crackers,	175 33		
Cereals, rice, meal, etc.,	138 22		
Cheese,	101 28		
Eggs,	326 16		
Flour,	1,043 85		
Fish,	775 38		
Fruit,	214 85		
Meats,	2,832 22		
Molasses,	257 17		
Sugar,	653 28		
Tea, coffee, broma and cocoa,	531 34		
Vegetables,	210 66		
Sundries,	609 87		
		$9,375 53	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$374 59		
Clothing,	284 93		
Dry goods for clothing and small wares,	88 67		
Hats and caps,	2 00		
Leather and shoe findings,	67 41		
		817 60	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$90 18		
Brushes, brooms, etc.,	70 72		
Carpets, rugs, etc.,	23 65		
Crockery, glassware, cutlery, etc.,	63 81		
Furniture and upholstery,	53 84		
Kitchen furnishings,	29 66		
Wooden ware, buckets, pails, etc.,	26 10		
Sundries,	84 93		
		442 89	
HEAT, LIGHT AND POWER.			
Coal,	$5,499 43		
Wood,	20 00		
Electricity,	6 80		
Amounts carried forward,		$10,636 02	$17,872 97

STATEMENT VII. Revenue Expenses. DETAILS 296.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES — *Concluded.*

Amounts brought forward,		$10,636 02	$17,872 97
Oil,	$152 68		
Sundries,	25 89		
		5,704 80	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$28 00		
Cement, lime and plaster,	72 14		
Doors, sashes, etc.,	13 75		
Electrical work and supplies,	279 16		
Hardware,	441 35		
Lumber,	578 83		
Machinery, etc.,	118 76		
Paints, oils, glass, etc.,	349 02		
Plumbing, steam fitting and supplies,	783 90		
Roofing and materials,	3 22		
Mechanics and laborers (not on pay rolls),	151 53		
Sundries,	53 56		
		2,873 22	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$180 02		
Carriages, wagons and repairs,	131 35		
Fertilizers, vines, seeds, etc.,	759 93		
Hay, grain, etc.,	2,671 74		
Harness and repairs,	170 94		
Live stock,	9 00		
Labor (not on pay rolls),	22 83		
Rent,	50 00		
Tools, farm machines, etc.,	232 10		
Sundries,	197 70		
		4,425 61	
MISCELLANEOUS.			
Books, periodicals, etc.,	$182 24		
Chapel services and entertainments,	514 66		
Freight, expressage and transportation,	922 99		
Gratuities,	412 92		
Gymnasium supplies,	19 30		
Hose, etc.,	146 00		
Ice,	211 46		
Labor (not on pay rolls),	58 56		
Medicines and hospital supplies,	592 57		
Medical attendance, nurses, etc. (extra),	15 00		
Postage,	274 40		
Printing and printing supplies,	106 16		
Return of runaways,	1,416 37		
Soap and laundry supplies,	311 82		
Stationery and office supplies,	291 70		
Travel and expenses (officials),	639 73		
Telephone and telegraph,	298 22		
Tobacco,	511 24		
Water,	1,000 00		
Sundries,	556 38		
		8,481 72	
			32,121 37
INDUSTRIES.			
Broom corn, etc.,			5,885 05
Total expenses,			$55,879 39
Paid from appropriation for expenses,	$44,829 00		
Paid from receipts,	5,165 34		
		$49,994 34	
Paid from appropriation for industries,		5,885 05	
		$55,879 39	

DETAILS No. 297.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS.

[Revised Laws, chap. 87; Acts 1902, chaps. 21 and 63.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
Everett Flood, superintendent and physician,	$2,500 01		
Morgan B. Hodskins, assistant physician,	899 99		
Arthur O. Morton, " "	899 99		
All others, as per pay roll,	356 22	$4,656 21	
WARD SERVICE.			
James L. McKeever, supervisor,	$345 14		
Mary E. Kilduff, superintendent of nurses,	278 80		
All others, as per pay roll,	8,964 71	9,588 65	
GENERAL ADMINISTRATION.			
George E. Bates, engineer,	$949 97		
George E. Townsend, to March 31, assistant engineer,	150 00		
Frank L. Bailey, from April 1, assistant engineer,	385 00		
Charles F. Simonds, steward,	733 28		
Lillian M. Kincaid, clerk,	600 00		
Charles B. Fiske, treasurer,	300 00		
All others, as per pay roll,	6,976 48	10,094 73	
REPAIRS AND IMPROVEMENTS.			
J. H. Davis, carpenter,	$757 50		
Fred J. Brown, "	676 13		
I. Brooks, "	653 63		
All others, as per pay roll,	1,675 02	3,762 28	
FARM, STABLE AND GROUNDS.			
J. W. Williams, farmer,	$808 31		
All others, as per pay roll,	3,032 58	3,840 89	$31,942 76
FOOD.			
Butter and butterine,	$3,051 47		
Beans,	105 32		
Bread and crackers,	166 46		
Cereals, rice, meal, etc.,	695 86		
Cheese,	42 19		
Eggs,	1,349 65		
Flour,	2,088 00		
Fish,	635 25		
Fruit,	746 90		
Meats,	3,977 10		
Milk,	259 21		
Molasses,	236 67		
Sugar,	1,018 53		
Tea, coffee, broma and cocoa,	408 58		
Vegetables,	1,069 47		
Sundries,	560 83	$16,411 49	
Amounts carried forward,		$16,411 49	$31,942 76

STATEMENT VII. **Revenue Expenses.** DETAILS 297.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Continued.*

Amounts brought forward,		$16,411 49	$31,942 76
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$270 77		
Clothing,	215 33		
Dry goods for clothing and small wares,	1,209 01		
Furnishing goods,	32 00		
Hats and caps,	20 25		
Leather and shoe findings,	249 02		
Sundries,	24 98		
		2,021 36	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$468 09		
Brushes, brooms, etc.,	109 64		
Carpets, rugs, etc.,	173 13		
Crockery, glassware, cutlery, etc.,	223 12		
Furniture and upholstery,	201 68		
Kitchen furnishings,	435 57		
Wooden ware, buckets, pails, etc.,	310 47		
Sundries,	47 69		
		1,969 39	
HEAT, LIGHT AND POWER.			
Coal,	$7,650 98		
Electricity,	75 53		
Gas,	513 15		
Oil,	140 24		
Sundries,	94 09		
		8,473 99	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$69 85		
Cement, lime and plaster,	127 00		
Doors, sashes, etc.,	411 03		
Electrical work and supplies,	255 59		
Hardware,	435 89		
Lumber,	816 76		
Machinery, etc.,	94 50		
Paints, oils, glass, etc.,	688 17		
Plumbing, steam fitting and supplies,	1,220 85		
Roofing and materials,	124 18		
Mechanics and laborers (not on pay rolls),	4 75		
Sundries,	95 85		
		4,344 42	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$183 41		
Carriages, wagons and repairs,	593 80		
Fencing,	118 54		
Fertilizers, vines, seeds, etc.,	297 18		
Hay, grain, etc.,	1,830 65		
Harness and repairs,	38 65		
Horses,	175 00		
Cows,	457 50		
Other live stock,	14 40		
Labor (not on pay rolls),	6 00		
Rent,	120 00		
Tools, farm machines, etc.,	249 35		
Sundries,	75 07		
		4,159 55	
MISCELLANEOUS.			
Books, periodicals, etc.,	$277 49		
Chapel services and entertainments,	711 64		
Freight, expressage and transportation,	1,233 99		
Funeral expenses,	33 35		
Amounts carried forward,		$37,380 20	$31,942 76

STATEMENT VII. Revenue Expenses. DETAILS 298.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Concluded.*

Amounts brought forward,		$37,380 20	$31,942 76
Gratuities,	$3 20		
Hose, etc.,	125 59		
Labor (not on pay rolls),	1,819 77		
Medicines and hospital supplies,	1,916 33		
Postage,	189 15		
Printing and printing supplies,	70 23		
Return of runaways,	17 97		
Soap and laundry supplies,	515 32		
Stationery and office supplies,	256 17		
School books and school supplies,	9 26		
Travel and expenses (officials),	475 40		
Telephone and telegraph,	196 63		
Tobacco,	301 46		
Water,	600 00		
Sundries,	150 84		
		8,903 79	
			46,283 99
Total expenses,			$76,226 75
Paid from appropriation,	$38,689 00		
Paid from receipts,	37,537 75		
		$76,226 75	

DETAILS No. 298.

MASSACHUSETTS STATE SANATORIUM.

[Revised Laws, chaps. 87 and 88; Acts 1902, chap. 79.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
Walter J. Marcley, superintendent and physician,	$2,250 00		
Henry B. Dunham, assistant physician,	766 65		
George N. Lapham, " "	683 30		
All others, as per pay roll,	2,020 49		
		$5,720 44	
WARD SERVICE.			
Frank H. Drury, supervisor,	$799 92		
Mary Siddall, nurse,	480 00		
All others, as per pay roll,	3,655 88		
		4,935 80	
GENERAL ADMINISTRATION.			
William F. Moore, engineer,	$1,183 34		
C. W. Putnam, fireman,	599 18		
Mary E. Thrasher, matron,	999 96		
All others, as per pay roll,	13,848 72		
		16,631 20	
FARM, STABLE AND GROUNDS.			
Hubert Galey, coachman,	$300 00		
Frank C. Galey,	300 00		
All others, as per pay roll,	3,929 76		
		4,529 76	
			$31,817 20
Amount carried forward,			$31,817 20

STATEMENT VII. **Revenue Expenses.** DETAILS 298.

MASSACHUSETTS STATE SANATORIUM — *Continued.*

Amount brought forward,		. . .	$31,817 20
FOOD.			
Butter and butterine,	$4,375 12		
Beans,	35 28		
Bread and crackers,	101 61		
Cereals, rice, meal, etc.,	497 25		
Cheese,	104 82		
Eggs,	4,497 22		
Flour,	829 25		
Fish,	733 27		
Fruit,	960 40		
Meats,	15,393 29		
Milk,	6,192 91		
Molasses,	45 37		
Sugar,	888 04		
Tea, coffee, broma and cocoa,	340 96		
Vegetables,	1,034 19		
Sundries,	1,750 60		
		$37,769 58	
CLOTHING AND CLOTHING MATERIAL.			
Dry goods for clothing and small wares,		18 10	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$1,113 90		
Brushes, brooms, etc.,	107 94		
Carpets, rugs, etc.,	31 59		
Crockery, glassware, cutlery, etc.,	443 67		
Furniture and upholstery,	346 52		
Kitchen furnishings,	664 67		
Wooden ware, buckets, pails, etc.,	109 84		
Sundries,	77 57		
		2,895 70	
HEAT, LIGHT AND POWER.			
Coal,	$10,779 74		
Electricity,	262 16		
Oil,	185 88		
Sundries,	196 93		
		11,424 71	
REPAIRS AND IMPROVEMENTS.			
Cement, lime and plaster,	$55 50		
Electrical work and supplies,	11 95		
Hardware,	236 55		
Lumber,	576 42		
Paints, oils, glass, etc.,	150 96		
Plumbing, steam fitting and supplies,	307 31		
Roofing and materials,	50 28		
Mechanics and laborers (not on pay rolls),	97 50		
Sundries,	32 54		
		1,528 01	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$305 60		
Carriages, wagons and repairs,	63 65		
Fertilizers, vines, seeds, etc.,	413 94		
Hay, grain, etc.,	2,329 80		
Harness and repairs,	48 45		
Horses,	203 50		
Cows,	541 50		
Other live stock,	105 50		
Labor (not on pay rolls),	2 75		
Tools, farm machines, etc.,	81 82		
Sundries,	59 05		
		4,155 56	
Amounts carried forward,		$57,791 66	$31,817 20

STATEMENT VII. **Revenue Expenses.** DETAILS 299.

MASSACHUSETTS STATE SANATORIUM— *Concluded.*

Amounts brought forward,		$57,791 66	$31,817 20
MISCELLANEOUS.			
Books, periodicals, etc.,	$41 80		
Chapel services and entertainments,	189 63		
Cuspidor supplies,	1,452 14		
Freight, expressage and transportation,	1,989 89		
Hose, etc.,	6 00		
Labor (not on pay rolls),	146 60		
Medicines and hospital supplies,	1,685 38		
Medical attendance, nurses, etc. (extra),	8 00		
Manual training supplies,	48 00		
Postage,	281 54		
Printing and printing supplies,	189 84		
Rent (Boston office),	506 50		
Soap and laundry supplies,	638 83		
Stationery and office supplies,	454 74		
Travel and expenses (officials),	1,277 76		
Telephone and telegraph,	346 11		
Water,	1,000 00		
Sundries,	1,825 09		
		12,087 85	
			69,879 51
Total expenses,			$101,696 71
Paid from appropriation,	$75,000 00		
Paid from receipts,	26,696 71		
		$101,696 71	

DETAILS No. 299.

MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.

[Revised Laws, chap. 87; Acts 1902, chap. 22.]

SALARIES, WAGES AND LABOR.			
MEDICAL SERVICE.			
Walter E. Fernald, superintendent and physician,	$3,600 00		
George L. Wallace, assistant physician,	1,500 00		
Joseph H. Ladd, " "	800 04		
		$5,900 04	
WARD SERVICE.			
George M. Smith, teacher,	$495 00		
L. L. Moulton, "	450 00		
S. E. Schaffer, "	450 00		
Adelle Hodgdon, "	450 00		
Fred W. Knight, to November 30, manual trainer,	440 00		
All others, as per pay roll,	15,853 36		
		18,138 36	
GENERAL ADMINISTRATION.			
Oscar H. Holmes, engineer,	$900 00		
Arthur L. Crocker, assistant engineer,	660 00		
Joseph F. Roberts, fireman,	480 00		
Thomas B. Rhodes, boiler house,	668 25		
William Kewer, baker,	864 00		
Amount carried forward,		$24,038 40	

STATEMENT VII. **Revenue Expenses.** DETAILS 299.

MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED — *Cont'd.*

Amount brought forward,		$24,038 40	
W. J. Sims, night watchman,	$740 00		
Augusta Damrell, matron,	600 00		
Wesley Jacques, storekeeper,	529 50		
John A. Hedman, foreman,	560 00		
John Donnell, "	480 00		
William L. Morse, "	470 96		
Louella C. Tainter, bookkeeper,	480 00		
Lizzie A. Dyer, laundry matron,	463 31		
All others, as per pay roll,	9,331 35		
		17,227 37	
REPAIRS AND IMPROVEMENTS.			
H. Delano, mason,	$1,213 10		
James R. Logan, carpenter,	1,055 95		
Cyrus L. Willis, "	752 17		
All others, as per pay roll,	405 75		
		3,426 97	
FARM, STABLE AND GROUNDS.			
David Smith, from March 1, farmer,	$500 00		
H. C. Carey, from June 1, "	245 00		
All others, as per pay roll,	3,425 74		
		4,170 74	
			$48,863 48
FOOD.			
Butter and butterine,	$2,574 41		
Beans,	834 01		
Bread and crackers,	38 10		
Cereals, rice, meal, etc.,	1,558 43		
Cheese,	74 13		
Eggs,	382 68		
Flour,	3,818 21		
Fish,	651 13		
Fruit,	599 72		
Meats,	6,444 33		
Milk,	6,813 03		
Molasses,	340 55		
Sugar,	1,996 44		
Tea, coffee, broma and cocoa,	388 46		
Vegetables,	1,405 81		
Sundries,	1,178 65		
		$29,098 09	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$2,050 90		
Clothing,	1,979 05		
Dry goods for clothing and small wares,	3,038 04		
Furnishing goods,	1,107 25		
Hats and caps,	136 67		
Leather and shoe findings,	352 91		
		8,664 82	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$2,785 18		
Brushes, brooms, etc.,	161 44		
Carpets, rugs, etc.,	208 49		
Crockery, glassware, cutlery, etc.,	318 97		
Furniture and upholstery,	402 79		
Kitchen furnishings,	743 72		
Wooden ware, buckets, pails, etc.,	189 11		
Sundries,	456 40		
		5,266 10	
Amounts carried forward,		$43,029 01	$48,863 48

STATEMENT VII. **Revenue Expenses.** DETAILS 299.

MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED — *Concl'd.*

Amounts brought forward,		$43,029 01	$48,863 48
HEAT, LIGHT AND POWER.			
Coal,	$3,257 03		
Oil,	397 45		
Sundries,	300 27		
		3,954 75	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$91 15		
Cement, lime and plaster,	376 00		
Doors, sashes, etc.,	910 12		
Electrical work and supplies,	57 36		
Hardware,	721 01		
Lumber,	1,050 96		
Machinery, etc.,	341 14		
Paints, oils, glass, etc.,	1,328 79		
Plumbing, steam fitting and supplies,	1,355 77		
Roofing and materials,	59 63		
Mechanics and laborers (not on pay rolls),	1,088 44		
Sundries,	354 30		
		7,734 67	
FARM, STABLE AND GROUNDS.			
Blacksmithing and supplies,	$667 29		
Carriages, wagons and repairs,	374 80		
Fertilizers, vines, seeds, etc.,	904 24		
Hay, grain, etc.,	4,043 80		
Harness and repairs,	264 05		
Horses,	1,110 00		
Cows,	61 50		
Other live stock,	126 00		
Labor (not on pay rolls),	69 40		
Tools, farm machines, etc.,	1,789 90		
Sundries,	15 31		
		9,426 29	
MISCELLANEOUS.			
Books, periodicals, etc.,	$206 53		
Chapel services and entertainments,	582 19		
Freight, expressage and transportation,	1,435 59		
Funeral expenses,	54 00		
Gratuities,	28 10		
Hose, etc.,	40 07		
Ice,	445 80		
Labor (not on pay rolls),	101 01		
Medicines and hospital supplies,	441 07		
Medical attendance, nurses, etc. (extra),	128 75		
Manual training supplies,	99 00		
Postage,	282 67		
Printing and printing supplies,	1 90		
Return of runaways,	39 38		
Soap and laundry supplies,	1,066 30		
Stationery and office supplies,	711 69		
School books and school supplies,	210 87		
Travel and expenses (officials),	425 57		
Telephone and telegraph,	404 72		
Water,	308 32		
Sundries,	1,422 00		
		8,435 53	
			72,580 25
Total expenses,			$121,443 73
Paid from appropriation,	$58,305 00		
Paid from receipts,	63,138 73		
		$121,443 73	

REFORMATORY AND CORRECTIONAL.

DETAILS No. 300.

DISTRICT POLICE.

[Revised Laws, chaps. 102, 104, 105 and 108; Acts 1901, chaps. 66, 375 and 403; 1902, chaps. 62, 142, 267, 305 and 468.]

POLICE.	Compensation.	Travelling Expenses.	Total.
CHIEF.			
Rufus R. Wade,	$2,500 00	$29 26	$2,529 26
INSPECTORS.			
L. F. Abbott,	1,500 00	258 41	1,758 41
A. S. Atherton,	1,500 00	185 75	1,685 75
H. J. Bardwell,	1,500 00	254 39	1,754 39
E. Y. Brown,	1,500 00	275 96	1,775 96
C. E. Burfitt,	1,500 00	367 34	1,867 34
W. S. Buxton,	1,500 00	522 61	2,022 61
A. J. Cheney,	1,500 00	397 57	1,897 57
C. A. Dam,	1,500 00	608 69	2,108 69
J. M. Dyson,	1,500 00	785 74	2,285 74
J. E. Foulds,	1,500 00	305 07	1,805 07
J. G. Griffin,	1,500 00	157 99	1,657 99
J. Halstrick,	1,500 00	247 48	1,747 48
J. R. Howes,	1,500 00	518 13	2,018 13
F. W. Merriam,	1,500 00	679 90	2,179 90
J. A. Moore,	1,500 00	418 22	1,918 22
J. H. Plunkett,	1,500 00	108 08	1,608 08
E. B. Putnam,	1,500 00	488 57	1,988 57
J. J. Sheehan,	1,500 00	520 60	2,020 60
M. Sillars,	1,500 00	344 64	1,844 64
H. Splain,	1,500 00	214 29	1,714 29
J. F. Tierney,	1,500 00	578 27	2,078 27
F. C. Wasley,	1,500 00	244 10	1,744 10
J. T. White,	1,500 00	321 35	1,821 35
Mary E. Halley,	1,000 00	396 55	1,396 55
Mary A. Nason,	1,000 00	161 36	1,161 36
L. Amell,	1,500 00	769 21	2,269 21
S. C. Baxter,	1,500 00	218 89	1,718 89
J. B. DeShazo,	1,500 00	250 47	1,750 47
D. H. Dyer,	1,500 00	352 78	1,852 78
E. B. Dyer,	1,500 00	228 60	1,728 60
C. Ferguson,	1,500 00	364 37	1,864 37
J. C. Kazar,	1,500 00	424 84	1,924 84
J. McGrath,	1,500 00	186 28	1,686 28
J. H. McNeil,	1,500 00	541 07	2,041 07
F. H. Sanborn,	1,500 00	589 73	2,089 73
DETECTIVES.			
W. H. Proctor,[1]	1,500 00	530 77	2,030 77
T. A. Dexter,	1,500 00	460 55	1,960 55
G. Dunham,	1,500 00	660 32	2,160 32
D. W. Hammond,	1,500 00	356 12	1,856 12

[1] In charge of steamer "Lexington."

STATEMENT VII. **Revenue Expenses.** DETAILS 300.

DISTRICT POLICE — *Continued.*

POLICE.	Compensation.	Travelling Expenses.	Total.
A. B. Hodges,	$1,500 00	$542 45	$2,042 45
S. F. Letteney,	1,500 00	855 12	2,355 12
J. McKay,	1,500 00	514 58	2,014 58
P. F. Murray,	1,500 00	696 06	2,196 06
G. C. Neal,	1,500 00	344 27	1,844 27
G. C. Pratt,	1,500 00	657 59	2,157 59
F. A. Rhoades,	1,500 00	595 69	2,095 69
J. H. Whitney,	1,500 00	571 46	2,071 46
O. L. Wood,	1,500 00	549 93	2,049 93
	$73,500 00	$20,651 47	$94,151 47

CLERKS.		
J. P. Campbell,	$1,500 00	
J. W. Hoitt,	1,000 00	
Belle C. Davis,	600 00	
		3,100 00
INCIDENTAL AND CONTINGENT EXPENSES.		
Postage,	$365 00	
Printing and binding,	1,261 48	
Stationery and office supplies,	139 52	
Sundries,	58 00	
Telephone and telegrams,	255 98	
		2,079 98
FIRE MARSHAL'S DEPARTMENT.		
[Acts 1902, chap. 142.]		
DEPUTY CHIEF.		
Joseph E. Shaw,	$1,541 92	
CHIEF AID.		
C. F. Rice,	967 00	
AIDS.		
J. Anderson,	$645 17	
M. F. Casey,	644 51	
J. B. Dunn,	645 17	
R. E. Molt,	645 17	
F. R. Morrison, died July 31,	228 50	
J. H. Scott,	645 17	
G. F. Crittenden,	381 72	
	3,835 41	
CLERK.		
C. W. Brigham,	774 17	
STENOGRAPHER.		
L. W. Richardson,	774 17	
TRAVELLING AND CONTINGENT EXPENSES.		
Detectives, —		
Services,	$456 29	
Expenses,	166 71	
	$623 00	
Amount carried forward,		$99,331 45

STATEMENT VII. **Revenue Expenses.** DETAILS 301.

DISTRICT POLICE — *Concluded.*

Amount brought forward,			$99,331 45	
Sundries,	$22 95			
Transportation and travelling expenses,	1,616 87			
Witness fees,	1,530 30			
		$3,793 12		
OFFICE INCIDENTALS.				
Clerical assistance,	$299 62			
Newspapers, clippings, etc.,	52 65			
Postage,	84 33			
Printing and binding,	296 19			
Stationery and office supplies,	240 44			
Stenographers,	251 48			
Sundries,	51 30			
Telephone and telegrams,	131 67			
		1,407 68		
			13,093 47	
				$112,424 92

DETAILS No. 301.

EXPENSES POLICE STEAMER "LEXINGTON."

[Acts 1902, chaps. 305 and 468.]

PAY ROLL OF CREW.			
G. H. Sprague,	$1,200 00		
A. Olsen,	600 00		
H. Eldridge,	655 00		
G. F. Fish,	429 41		
C. Cadigan,	149 33		
W. Edmands,	147 99		
V. Dornberg,	184 00		
O. Horndell,	178 00		
O. Nelson,	178 00		
R. D. Smissen,	355 37		
		$4,077 10	
GROCERIES AND PROVISIONS.			
Butter and cheese,	$82 54		
Coffee, cocoa, tea, etc.,	84 66		
Fish,	125 79		
Meat, canned and fresh,	428 45		
Sugar,	77 36		
Sundries,	483 66		
Vegetables,	127 45		
		1,409 91	
STORES AND SUPPLIES.			
Canvas, etc.,	$43 05		
Cement, lime, etc.,	50 00		
Clothing,	100 60		
Coal,	1,190 09		
Cordage,	48 70		
Electrical supplies,	54 99		
Engine supplies,	180 74		
Hose,	51 07		
Nautical instruments,	57 30		
Paints, oils, etc.,	206 33		
Sundries,	238 58		
		2,221 45	
Amounts carried forward,		$7,708 46	$112,424 92

STATEMENT VII. **Revenue Expenses.** DETAILS 302 AND 303.

EXPENSES POLICE STEAMER "LEXINGTON" — *Concluded.*

Amounts brought forward,		$7,708 46	$112,424 92
MISCELLANEOUS.			
Cleaning bottom, etc.,	$50 85		
Dockage,	35 00		
Repairs, engine, boilers, etc.,	1,399 33		
Sundries,	89 49		
		1,574 67	
			9,283 13

DETAILS No. 302.

MAINTENANCE AND REPAIR OF CERTAIN APPARATUS USED IN BOILER INSPECTION DEPARTMENT OF THE DISTRICT POLICE.

[Res. 1902, chap. 76; Acts 1902, chap. 469.]

EXPENSES.		
Steam pipe and fittings,	$49 28	
Sundries,	8 98	
		58 26

DETAILS No. 303.

EXPENSES OF STATE PRISON.

[Revised Laws, chap. 223; Acts 1902, chaps. 38 and 454.]

SALARIES, WAGES AND LABOR.			
GENERAL ADMINISTRATION.			
Benjamin F. Bridges, warden,	$4,000 00		
N. D. Allen, deputy warden,	2,000 00		
E. A. Darling, clerk,	2,000 00		
J. W. F. Barnes, chaplain,	2,000 00		
J. I. McLaughlin, physician,	1,250 00		
E. B. Currier, engineer,	1,500 00		
F. W. Detheridge, assistant engineer,	705 55		
J. F. Sheehan, " "	283 33		
O. J. Cameron, electrician,	1,200 00		
		$14,938 88	
TURNKEYS.			
A. Fraser,	$1,200 00		
J. Fuller,	1,200 00		
G. McDonald,	1,200 00		
J. H. Piper,	1,200 00		
		4,800 00	
WATCHMEN.			
C. E. Aldrich,	$1,200 00		
S. A. Anderson,	1,200 00		
F. E. Benjamin,	1,200 00		
W. H. Buswell,	1,200 00		
M. I. Cass,	1,200 00		
L. L. Caswell,	1,200 00		
H. E. Chellis,	1,200 00		
P. S. Crockett,	1,200 00		
R. L. Darling,	1,200 00		
A. E. Day,	1,200 00		
T. W. Devens,	1,200 00		
Amounts carried forward,		$19,738 88	$121,766 31

STATEMENT VII. **Revenue Expenses.** DETAILS 303.

EXPENSES OF STATE PRISON — *Continued.*

Amounts brought forward,		$19,738 88	$121,766 31
T. H. Donovan,	$1,200 00		
J. S. Douglas,	1,200 00		
F. H. Drake,	1,200 00		
A. L. Durgin,	1,200 00		
P. G. Fraser,	1,200 00		
F. W. Goodwin,	1,200 00		
E. C. Grover, resigned March 31,	300 00		
J. W. Gwinn,	1,200 00		
M. Hemenway,	1,200 00		
W. J. Howard,	1,200 00		
H. W. Hunting,	1,200 00		
E. O. Hyde,	1,200 00		
L. Kiely,	1,200 00		
H. S. Lyman,	1,200 00		
S. McFarland,	1,200 00		
J. B. McGarigle,	1,200 00		
J. A. Morley,	1,200 00		
W. W. Morris,	1,200 00		
J. H. Oates,	1,200 00		
M. C. O'Connell,	1,200 00		
G. B. Pillsbury,	1,200 00		
T. Preston,	1,200 00		
E. B. Sleeper,	1,200 00		
W. H. H. Smith,	1,200 00		
B. Stevens,	1,200 00		
F. W. Taft,	1,200 00		
P. H. Temple,	1,200 00		
J. H. Townsend,	1,200 00		
E. C. Witham,	1,200 00		
W. A. Witham,	1,200 00		
V. D. York,	1,200 00		
D. B. Taylor, first class from July,	1,089 77		
W. F. Clark,	1,000 00		
G. C. J. Harcourt,	1,000 00		
F. E. Hewett,	1,000 00		
E. C. Rogers,	1,000 00		
J. G. Taft, second class from September,	866 68		
E. C. Stevens,	809 00		
R. W. Ball,	800 00		
W. F. Haynes,	800 00		
A. J. McLeod,	800 00		
H. Godendorf, third class from November,	451 22		
		59,107 67	
FOOD.			
Beans,	$556 20		
Bread and crackers,	307 86		
Butter and butterine,	155 77		
Cereals, rice, meal, etc.,	941 30		
Eggs,	105 50		
Fish,	1,855 69		
Flour,	4,698 77		
Fruit,	964 20		
Meats,	13,778 99		
Milk,	2,660 99		
Molasses,	75 65		
Sugar,	1,638 35		
Tea, coffee, broma and cocoa,	739 45		
Vegetables,	5,439 92		
Sundries,	425 52		
		34,344 16	
Amounts carried forward,		$113,190 71	$121,766 31

STATEMENT VII. **Revenue Expenses.** DETAILS 303.

EXPENSES OF STATE PRISON — *Continued.*

Amounts brought forward,		$113,190 71	$121,766 31
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$1,828 74		
Clothing,	1,151 47		
Dry goods for clothing and small wares,	3,267 22		
Furnishing goods,	447 23		
Leather and shoe findings,	434 12		
		7,128 78	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$475 13		
Brushes, brooms, etc.,	328 02		
Carpets, rugs, etc.,	22 64		
Crockery, glassware, cutlery, etc.,	19 37		
Furniture and upholstery,	34 66		
Sundries,	24 74		
		904 56	
HEAT, LIGHT AND POWER.			
Coal, coke, etc.,	$12,639 71		
Wood,	42 30		
Gas,	1,156 49		
Oil,	303 28		
Sundries,	363 27		
		14,505 05	
REPAIRS AND IMPROVEMENTS.			
Cement, lime and plaster,	$54 55		
Doors, sashes, etc.,	30 24		
Electrical work and supplies,	315 37		
Hardware, iron, steel, etc.,	754 43		
Lumber,	372 01		
Machinery, etc.,	550 51		
Mechanics and laborers (not on pay roll),	43 94		
Paints, oils, glass, etc.,	1,234 53		
Plumbing, steam fitting and supplies,	550 48		
Roofing and materials,	72 16		
Sundries,	152 65		
		4,130 87	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$84 25		
Carriages, wagons and repairs,	330 70		
Harness and repairs,	76 40		
Hay, grain, etc.,	451 73		
Horses,	385 00		
Sundries,	122 20		
		1,450 28	
MISCELLANEOUS.			
Books, periodicals, etc.,	$576 97		
Chapel services and entertainments,	154 63		
Freight, expressage and transportation,	435 10		
Funeral expenses,	60 00		
Gratuities,	566 00		
Ice,	455 88		
Labor (not on pay roll),	1,487 00		
Medical attendance, nurses, etc. (extra),	208 75		
Medicines and hospital supplies,	1,271 84		
Postage,	223 00		
Printing and printing supplies,	327 50		
School books and school supplies,	326 10		
Soap and laundry supplies,	1,147 23		
Stationery and office supplies,	671 59		
Sundries,	788 90		
Telephone and telegraph,	316 59		
Amounts carried forward,		$141,310 25	$121,766 31

STATEMENT VII. Revenue Expenses. DETAILS 304.

EXPENSES OF STATE PRISON — *Concluded.*

Amounts brought forward,		$141,310 25	$121,766 31
Tobacco,	$2,800 24		
Travel and expenses (officials),	132 35		
Water,	4,214 70		
		16,164 37	
			157,474 62

DETAILS No. 304.

EXPENSES OF MASSACHUSETTS REFORMATORY.

[Revised Laws, chaps. 223 and 225; Acts 1902, chap. 96.]

SALARIES, WAGES AND LABOR.			
GENERAL ADMINISTRATION.			
Joseph F. Scott, superintendent,	$3,500 00		
C. S. Hart, deputy superintendent,	2,000 00		
P. W. Allen, clerk,	2,000 00		
W. J. Batt, chaplain,	2,000 00		
T. Chamberlain, physician,	1,000 00		
P. H. Bullock, engineer,	1,500 00		
		$12,000 00	
TURNKEYS.			
G. V. Ball,	$1,200 00		
R. W. Browning,	1,200 00		
W. S. Leland,	1,200 00		
W. A. Parsons,	1,200 00		
		4,800 00	
WATCHMEN.			
J. P. Allen,	$1,200 00		
D. L. Ball,	1,200 00		
D. N. Barrett,	1,200 00		
G. W. Blake,	1,200 00		
S. T. Blood,	1,200 00		
W. W. Blossom,	1,200 00		
J. Bordman,	1,200 00		
G. W. Bourne,	1,200 00		
G. M. Bowker,	1,200 00		
J. L. Bruce,	1,200 00		
F. H. Burrill,	1,200 00		
W. Chaplin,	1,200 00		
J. V. Chapman,	1,200 00		
J. N. Chase,	1,200 00		
J. H. Chase,	1,200 00		
W. A. Curley,	1,200 00		
A. M. Elmes,	1,200 00		
F. E. Emery,	1,200 00		
L. P. Fallon,	1,200 00		
J. F. Fuller,	1,200 00		
F. W. Gale,	1,200 00		
H. L. Greene,	1,200 00		
E. H. Hatch,	1,200 00		
B. F. Howe,	1,200 00		
A. Joy,	1,200 00		
C. T. Judge,	1,200 00		
G. F. Knowles,	1,200 00		
D. A. Lakin,	1,200 00		
E. E. Lapham, resigned March 28,	293 34		
J. R. Lawrence,	1,200 00		
J. H. Loring,	1,200 00		
Amounts carried forward,		$16,800 00	$279,240 93

STATEMENT VII. **Revenue Expenses.** DETAILS 304.

EXPENSES OF MASSACHUSETTS REFORMATORY — *Continued.*

Amounts brought forward,		$16,800 00	$279,240 93
E. J. S. Miller,	$1,200 00		
K. T. McKenzie,	1,200 00		
R. Neff,	1,200 00		
A. E. Payson,	1,200 00		
R. Prendergast,	1,200 00		
H. H. Qua,	1,200 00		
F. W. Reed,	1,200 00		
C. S. Robinson,	1,200 00		
P. Rowen,	1,200 00		
B. F. Russell,	1,200 00		
E. E. Shattuck,	1,200 00		
M. B. Stearns,	1,200 00		
C. H. Sweeney,	1,200 00		
F. H. Watson,	1,200 00		
J. D. Wilson,	1,200 00		
W. H. Wood,	1,200 00		
W. A. Wright,	1,200 00		
G. W. Young,	1,200 00		
J. Bowers, first class from April,	1,139 44		
W. Park, first class from April,	1,143 33		
W. Jenness,	1,000 00		
J. J. Connorton, second class from July,	900 00		
L. M. Harris,	800 00		
M. E. Wright,	800 00		
C. A. Kendall, third class from April,	540 00		
		64,216 11	
INDUSTRIAL DEPARTMENT.			
E. M. Comery, superintendent,	$1,500 00		
INSTRUCTORS.			
W. Q. Tolman, engraving,	1,200 00		
K. G. Johansson, sloyd,	1,000 00		
T. W. Ryan, plumbing,	1,000 00		
F. C. Ring, tinsmithing,	863 89		
E. A. Caldwell, drawing,	660 00		
J. W. Ford, carpentry,	583 34		
J. A. Wood, "	416 66		
		7,223 89	
EVENING SCHOOL.			
TEACHERS.			
A. L. Johnson,	$900 00		
J. X. Miller,	420 00		
E. A. Caldwell,	388 00		
H. I. Judkins,	384 00		
H. C. Shephard,	382 00		
R. M. Hatch,	312 00		
H. W. Poor,	300 00		
W. W. Marrs,	210 00		
J. E. Hannon,	196 00		
J. A. McCabe,	196 00		
F. H. Rideout,	184 00		
C. T. Judge,	178 00		
H. J. Sullivan,	152 00		
C. W. Wales,	122 00		
E. T. McLaughlin and others,	258 00		
		4,582 00	
OTHER EMPLOYEES.			
C. W. Wales, bookkeeper,	$1,200 00		
H. M. Blaisdell, assistant engineer,	1,095 00		
L. Franks, " "	1,095 00		
Amounts carried forward,		$92,822 00	$279,240 93

STATEMENT VII. **Revenue Expenses.** DETAILS 304.

EXPENSES OF MASSACHUSETTS REFORMATORY — *Continued.*

Amounts brought forward,		$92,822 00	$279,240 93
H. I. Judkins, clerk,	$1,000 00		
R. B. McDonnough, electrician,	1,000 00		
T. Curry, instructor,	997 67		
M. J. Farrell, "	939 00		
S. W. Maxfield, machinist,	916 66		
M. Butcher, hostler,	900 00		
P. G. Pierce, busheller,	782 50		
J. R. Brown, instructor,	782 50		
L. A. Carr, laborer,	775 00		
H. C. Shepard, "	601 67		
A. O. Loring, "	600 00		
Emma Leland, organist,	400 00		
		13,085 00	
FOOD.			
Beans,	$1,308 80		
Bread and crackers,	749 52		
Butter and butterine,	358 25		
Cereals, rice, meal, etc.,	1,719 18		
Eggs,	211 86		
Fish,	1,764 50		
Flour,	6,268 52		
Fruit,	977 90		
Meats,	14,499 09		
Milk,	272 00		
Molasses,	160 18		
Sugar,	864 95		
Sundries,	648 73		
Tea, coffee, broma and cocoa,	436 67		
Vegetables,	2,287 25		
		32,527 40	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$170 15		
Clothing,	10,265 48		
Dry goods for clothing and small wares,	90 41		
Furnishing goods,	994 24		
Hats and caps,	429 86		
Leather and shoe findings,	2,850 09		
Sundries,	39 11		
		14,839 34	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$1,648 90		
Brushes, brooms, etc.,	909 18		
Carpets, rugs, etc.,	156 51		
Crockery, glassware, cutlery, etc.,	761 35		
Furniture and upholstery,	106 35		
Kitchen furnishings,	98 15		
Sundries,	51 35		
Wooden ware, buckets, pails, etc.,	48 90		
		3,780 69	
HEAT, LIGHT AND POWER.			
Coal,	$21,080 59		
Oil,	593 41		
Sundries,	178 65		
		21,852 65	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$231 25		
Electrical work and supplies,	745 18		
Hardware, iron, steel, etc.,	1,542 81		
Lumber,	3,285 58		
Machinery, etc.,	1,395 18		
Amounts carried forward,		$178,907 08	$279,240 93

STATEMENT VII. Revenue Expenses. DETAILS 305.

EXPENSES OF MASSACHUSETTS REFORMATORY — *Concluded.*

Amounts brought forward,		$178,907 08	$279,240 93
Mechanics and laborers (not on pay roll),	$1,521 41		
Paints, oils, glass, etc.,	1,721 26		
Plumbing, steam fitting and supplies,	2,283 87		
Roofing and materials,	293 61		
Sundries,	252 62		
		13,272 77	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$458 05		
Fertilizers, vines, seeds, etc.,	986 82		
Harness and repairs,	502 70		
Hay, grain, etc.,	3,196 04		
Horses,	150 00		
Labor (not on pay roll),	125 00		
Sundries,	78 15		
Swill,	318 36		
Tools, farm machines, etc ,	219 31		
		6,034 43	
MISCELLANEOUS.			
Books, periodicals, etc.,	$150 97		
Chapel services and entertainments,	484 85		
Freight, expressage and transportation,	2,018 26		
Ice,	375 00		
Labor (not on pay roll),	198 19		
Manual training supplies,	3,381 42		
Medical attendance, nurses, etc. (extra),	262 23		
Medicines and hospital supplies,	491 72		
Postage,	1,213 01		
Printing and printing supplies,	1,293 42		
Return of runaways,	58 00		
School books and school supplies,	189 75		
Soap and laundry supplies,	1,034 24		
Stationery and office supplies,	567 54		
Sundries,	886 92		
Telephone and telegraph,	381 14		
Travel and expenses (officials),	454 16		
Water,	3,951 70		
		17,392 52	
			215,606 80

DETAILS No. 305.

EXPENSES OF REFORMATORY PRISON FOR WOMEN.

[Revised Laws, chap. 223; Acts 1902, chap. 118.]

SALARIES, WAGES AND LABOR.			
GENERAL ADMINISTRATION.			
Frances A. Morton, superintendent,	$2,000 00		
Emma A. Pond, deputy superintendent,	1,000 00		
Frances W. Potter, physician,	1,000 00		
Emily L. Herndon, chaplain,	1,000 00		
Susan G. Brooks, clerk,	800 00		
		$5,800 00	
MATRONS.			
Lena R. Ballou,	$400 00		
Sarah P. Kibbe,	400 00		
Ada L. Batchelder,	400 00		
Gertrude Brannen,	384 45		
Caroline L. Sparks,	30 00		
		1,614 45	
Amounts carried forward,		$7,414 45	$494,847 73

STATEMENT VII. **Revenue Expenses.** DETAILS 305.

EXPENSES OF REFORMATORY PRISON FOR WOMEN — *Cont'd.*

Amounts brought forward,		$7,414 45	$494,847 73
DEPUTY MATRONS.			
Mary R. Fitch,	$350 00		
Augusta T. Martin,	350 00		
C. Louise Starrett,	350 00		
Harriett G. McLeod,	175 00		
		1,225 00	
ASSISTANT MATRONS.			
Helen B. Masters,	$300 00		
Mary L. Partridge,	300 00		
Albina F. Ayres,	300 00		
Julia R. Thompson,	300 00		
Lizzie E. Grant,	300 00		
Mary Barrie,	300 00		
Edith E. Wood,	300 00		
Lilla M. Hutchinson,	300 00		
Gertrude A. Clark,	300 00		
Mary J. Sewall,	300 00		
Helen G. Brannen,	297 50		
Alice J. Hayes,	215 00		
Julia A. Daniels,	175 00		
Jennie Mackie,	125 00		
Others, as per pay rolls,	531 67		
		4,344 17	
OTHER EMPLOYEES, AS PER PAY ROLLS.			
Attendants, etc.,	$1,310 83		
Carpenter,	600 00		
Engineer and firemen,	3,700 00		
Farmers, etc.,	4,210 00		
Hostler,	450 00		
Watchmen,	1,722 00		
		11,992 83	
FOOD.			
Beans,	$168 60		
Cereals, rice, meal, etc.,	237 11		
Fish,	323 00		
Flour,	1,468 20		
Fruit,	60 19		
Meats,	2,255 64		
Molasses,	271 38		
Sugar,	270 66		
Sundries,	226 44		
Tea, coffee, broma and cocoa,	93 89		
Vegetables,	300 85		
		5,675 96	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$422 10		
Dry goods for clothing and small wares,	528 07		
Sundries,	43 90		
		994 07	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$254 82		
Crockery, glassware, cutlery, etc.,	132 59		
Furniture and upholstery,	32 25		
Kitchen furnishings,	91 42		
Sundries,	160 96		
		672 04	
HEAT, LIGHT AND POWER.			
Coal,	$4,895 49		
Oil,	96 20		
Sundries,	27 22		
		5,018 91	
Amounts carried forward,		$37,337 43	$494,847 73

STATEMENT VII. **Revenue Expenses.** DETAILS 306.

EXPENSES OF REFORMATORY PRISON FOR WOMEN — *Concl'd.*

Amounts brought forward,		$37,337 43	$494,847 73
REPAIRS AND IMPROVEMENTS.			
Bricks,	$80 85		
Cement, lime and plaster,	190 05		
Doors, sashes, etc.,	60 57		
Electrical work and supplies,	92 74		
Hardware,	226 34		
Lumber,	778 42		
Machinery, etc.,	87 92		
Mechanics and laborers (not on pay roll),	943 93		
Paints, oils, glass, etc.,	93 43		
Plumbing, steam fitting and supplies,	2,897 97		
Sundries,	8 77		
		5,460 99	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$155 33		
Carriages, wagons and repairs,	351 25		
Fertilizers, vines, seeds, etc.,	489 50		
Harness and repairs,	248 50		
Hay, grain, etc.,	3,961 50		
Horses,	190 00		
Cows,	634 00		
Labor (not on pay roll),	3,799 92		
Sundries,	135 32		
Tools, farm machines, etc.,	708 28		
		10,673 60	
MISCELLANEOUS.			
Books, periodicals, etc.,	$55 33		
Freight, expressage and transportation,	437 97		
Ice,	404 79		
Labor (not on pay roll),	311 00		
Medical attendance, nurses, etc. (extra),	251 63		
Medicines and hospital supplies,	287 94		
Postage,	120 00		
Soap and laundry supplies,	497 01		
Stationery and office supplies,	106 64		
Sundries,	491 36		
Telephone and telegraph,	186 80		
Travel and expenses (officials),	212 50		
		3,362 97	
SEWERS.			
[Acts 1892, chap. 211.]			
Town of Framingham, maintenance of sewer,		600 00	
			57,434 99

DETAILS No. 306.

EXPENSES OF STATE FARM.

[Revised Laws, chap. 85; Acts 1902, chap. 201.]

SALARIES, WAGES AND LABOR.			
GENERAL ADMINISTRATION.			
Hollis M. Blackstone, superintendent,	$3,000 00		
B. F. Robinson, assistant superintendent,	1,000 00		
A. Elliott, assistant physician,	900 00		
H. J. Strand, clerk,	1,400 00		
Alice M. Nash, assistant clerk,	420 00		
		$6,720 00	
Amounts carried forward,		$6,720 00	$552,282 72

STATEMENT VII. **Revenue Expenses.** DETAILS 306.

EXPENSES OF STATE FARM — *Continued.*

Amounts brought forward,			$6,720 00	$552,282 72
OTHER EMPLOYEES, AS PER PAY ROLLS.				
Baker,		$600 00		
Cooks, etc.,		1,507 34		
Engineer, assistants and firemen,		1,920 00		
Farmers, gardener, etc.,		6,532 50		
Gateman, watchmen, etc.,		1,440 00		
Housekeeper,		300 00		
Laundress,		360 00		
Mechanics, —				
Blacksmiths,	$165 00			
Carpenters,	697 30			
Electricians,	100 00			
Masons,	316 00			
Painters,	120 00			
Plumbers,	180 00			
Tinsmith,	26 00			
		1,604 30		
Messenger,		360 00		
Nurses, etc.,		1,904 16		
Overseers,		3,550 00		
Substitutes,		80 00		
			20,158 30	
INSANE DEPARTMENT.				
Charles A. Drew, medical director,		$2,041 66		
B. Metzger, assistant physician,		1,000 00		
M. Hatch, supervisor,		540 00		
Attendants, etc., as per pay rolls,		15,540 04		
			19,121 70	
FOOD.				
Beans,		$2,122 22		
Bread and crackers,		91 08		
Butter and butterine,		2,185 00		
Cereals, rice, meal, etc.,		805 89		
Cheese,		215 00		
Eggs,		584 89		
Fish,		2,838 55		
Flour,		11,823 95		
Fruit,		608 50		
Meats,		21,508 63		
Milk,		52 50		
Molasses,		541 29		
Sugar,		2,659 83		
Sundries,		1,359 25		
Tea, coffee, broma and cocoa,		2,127 68		
Vegetables,		370 43		
			49,894 69	
CLOTHING AND CLOTHING MATERIAL.				
Boots, shoes and rubbers,		$192 04		
Clothing,		212 92		
Dry goods for clothing and small wares,		6,919 58		
Furnishing goods,		1,117 71		
Hats and caps,		222 79		
Leather and shoe findings,		2,451 34		
Sundries,		217 29		
			11,333 67	
FURNISHINGS.				
Beds, bedding, table linen, etc.,		$2,826 41		
Brushes, brooms, etc.,		403 52		
Carpets, rugs, etc.,		41 25		
Crockery, glassware, cutlery, etc.,		371 19		
Amounts carried forward,			$107,228 36	$552,282 72

STATEMENT VII. **Revenue Expenses.** DETAILS 306.

EXPENSES OF STATE FARM — *Concluded.*

Amounts brought forward,		$107,228 36	$552,282 72
Furniture and upholstery,	$276 06		
Kitchen furnishings,	105 91		
Wooden ware, buckets, pails, etc.,	43 17		
		4,067 51	
HEAT, LIGHT AND POWER.			
Coal,	$21,923 83		
Electricity,	571 45		
Gas,	184 62		
Oil,	593 39		
Sundries,	64 04		
		23,337 33	
REPAIRS AND IMPROVEMENTS.			
Electrical work and supplies,	$353 55		
Hardware, iron, steel, etc.,	1,177 33		
Lumber,	517 42		
Machinery, etc.,	546 29		
Mechanics and laborers (not on pay roll),	1,839 51		
Paints, oils, glass, etc.,	1,193 71		
Plumbing, steam fitting and supplies,	615 32		
Sundries,	710 87		
		6,954 00	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$589 56		
Carriages, wagons and repairs,	1,016 61		
Fertilizers, vines, seeds, etc.,	4,428 57		
Harness and repairs,	232 70		
Hay, grain, etc.,	5,811 33		
Horses,	452 50		
Other live stock,	990 00		
Labor (not on pay roll),	89 00		
Sundries,	395 86		
Tools, farm machines, etc.,	949 29		
		14,955 42	
MISCELLANEOUS.			
Books, periodicals, etc.,	$125 40		
Chapel services and entertainments,	965 71		
Freight, expressage and transportation,	2,942 76		
Gratuities,	3,285 25		
Hose, etc.,	231 80		
Labor (not on pay roll),	162 00		
Medical attendance, nurses, etc. (extra),	133 78		
Medicines and hospital supplies,	1,997 72		
Postage,	379 76		
Printing and printing supplies,	176 78		
Return of runaways,	65 26		
Soap and laundry supplies,	1,054 59		
Stationery and office supplies,	414 02		
Sundries,	627 07		
Telephone and telegraph,	368 84		
Tobacco,	2,727 54		
Travel and expenses (officials),	387 20		
		16,045 48	
			172,588 10
Amount carried forward,		. . .	$724,870 82

DETAILS No. 307.

EXPENSES OF LYMAN SCHOOL FOR BOYS.

[Revised Laws, chap. 86; Acts 1902, chap. 75.]

Amount brought forward,		. . .	$724,870 82
SALARIES, WAGES AND LABOR.			
GENERAL ADMINISTRATION.			
Theodore F. Chapin, superintendent,	$2,300 00		
W. M. Day, assistant superintendent,	928 91		
F. H. Ayer, physician,	300 00		
Mabel B. Teesdale, clerk,	353 07		
		$3,881 98	
MATRON AND ASSISTANTS.			
Maria B. Chapin,	$400 00		
Lila V. Burhoe,	250 56		
		650 56	
TEACHERS.			
J. A. Puffer, principal, from August,	$383 34		
Mary L. Pettit, principal, to August,	467 76		
Teachers, as per pay roll,	7,631 14		
		8,482 24	
OTHER EMPLOYEES, AS PER PAY ROLLS.			
Chaplains,	$255 00		
Engineer and assistant,	1,626 67		
Farmer,	345 64		
Housekeeper,	303 36		
In charge of families,	7,925 13		
In charge of bakery and kitchen,	800 00		
Laundress,	400 00		
Miscellaneous,	399 68		
Nurses,	418 09		
Seamstress,	47 14		
Substitutes,	886 22		
Teamsters,	721 15		
Watchmen,	384 63		
		14,512 71	
SUPERVISOR AND ASSISTANTS AT BERLIN.			
Emily S. Warner, supervisor,	$450 00		
Mr. and Mrs. I. G. Dudley, assistants,	800 00		
		1,250 00	
FOOD.			
Beans,	$753 16		
Bread and crackers,	100 95		
Butter and butterine,	981 91		
Cereals, rice, meal, etc.,	457 60		
Cheese,	135 89		
Eggs,	24 20		
Fish,	603 65		
Flour,	2,426 75		
Fruit,	1,132 37		
Meats,	3,492 92		
Milk,	23 40		
Molasses,	228 98		
Sugar,	1,022 38		
Sundries,	524 22		
Tea, coffee, broma and cocoa,	132 56		
Vegetables,	90 78		
		12,131 72	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$572 72		
Clothing,	2,363 82		
Amounts carried forward,		$40,909 21	$724,870 82

STATEMENT VII. **Revenue Expenses.** DETAILS 307.

EXPENSES OF LYMAN SCHOOL FOR BOYS — *Continued.*

Amounts brought forward,		$40,909 21	$724,870 82
Dry goods for clothing and small wares,	$522 82		
Furnishing goods,	453 03		
Hats and caps,	414 32		
Leather and shoe findings,	1,436 52		
Sundries,	54 65		
		5,817 88	
FURNISHINGS.			
Beds, bedding, table linen, etc.,	$1,310 67		
Brushes, brooms, etc.,	261 28		
Carpets, rugs, etc.,	106 58		
Crockery, glassware, cutlery, etc.,	249 77		
Furniture and upholstery,	208 24		
Kitchen furnishings,	262 86		
Wooden ware, buckets, pails, etc.,	64 89		
Sundries,	150 01		
		2,614 30	
HEAT, LIGHT AND POWER.			
Coal,	$5,065 54		
Electricity,	1,885 00		
Oil,	42 16		
Sundries,	131 44		
Wood,	447 15		
		7,571 29	
REPAIRS AND IMPROVEMENTS.			
Bricks,	$247 65		
Cement, lime and plaster,	163 93		
Electrical work and supplies,	171 17		
Hardware,	403 59		
Lumber, etc.,	911 84		
Machinery, etc.,	534 49		
Mechanics and laborers (not on pay roll),	429 93		
Paints, oils, glass, etc.,	1,100 13		
Plumbing, steam fitting and supplies,	552 90		
Roofing and materials,	18 36		
Sundries,	323 17		
		4,857 16	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$164 61		
Carriages, wagons and repairs,	267 80		
Fertilizers, vines, seeds, etc.,	1,078 92		
Harness and repairs,	73 75		
Hay, grain, etc.,	3,091 90		
Horses,	337 50		
Cows,	564 00		
Other live stock,	14 50		
Labor (not on pay roll),	165 29		
Rent,	305 00		
Sundries,	191 26		
Tools, farm machines, etc.,	464 36		
		6,718 89	
MISCELLANEOUS.			
Books, periodicals, etc.,	$453 78		
Freight, expressage and transportation,	1,008 39		
Labor (not on pay roll),	568 35		
Manual training supplies,	518 90		
Medical attendance, nurses, etc. (extra),	103 15		
Medicines and hospital supplies,	229 93		
Postage,	284 98		
Printing and printing supplies,	174 31		
Return of runaways,	215 96		
Amounts carried forward,		$68,488 73	$724,870 82

STATEMENT VII. **Revenue Expenses.** DETAILS 308.

EXPENSES OF LYMAN SCHOOL FOR BOYS — *Concluded.*

Amounts brought forward,		$68,488 73	$724,870 82
School books and school supplies,	$403 41		
Soap and laundry supplies,	381 86		
Stationery and office supplies,	151 91		
Sundries,	247 77		
Telephone and telegraph,	243 53		
Travel and expenses (officials),	179 27		
Water,	528 34		
		5,693 84	
BOARDING OUT CHILDREN.			
Paid for board and clothing,		4,405 66	
INSTRUCTION IN THE PUBLIC SCHOOLS IN ANY CITY OR TOWN IN THE COMMONWEALTH OF BOYS BOARDED OR BOUND OUT BY THE TRUSTEES OF THE LYMAN SCHOOL FOR BOYS.			
Paid city of Marlborough,	$19 00		
town of Berlin,	142 00		
" " East Brookfield,	17 00		
" " Granville,	17 00		
" " Hampden,	17 50		
" " Holden,	3 50		
" " Oakham,	5 00		
" " Rowley,	18 00		
" " Rutland,	70 30		
" " Sterling,	10 00		
" " Winchester,	17 50		
		336 80	
			78,925 03

DETAILS No. 308.

EXPENSES OF STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Revised Laws, chap. 86; Acts 1902, chap. 76.]

SALARIES, WAGES AND LABOR.				
GENERAL ADMINISTRATION.				
F. F. Morse, superintendent,		$1,200 00		
A. Hawley, assistant superintendent,		561 34		
G. K. Wight, steward,		650 04		
E. P. Woodbury, foreman,		589 92		
C. P. Fitzgerald, physician,	$275 00			
M. V. O'Callaghan, "	25 00			
		300 00		
G. L. Smith, clerk,		398 82		
			$3,700 12	
MATRONS.				
J. McIntire,		$376 32		
A. M. T. Eno,		365 11		
I. B. Drown,		363 26		
E. A. Bartlett,		358 19		
A. L. Jordan,		341 18		
Others, as per pay rolls,		745 40		
			2,549 46	
HOUSEKEEPERS.				
I. E. Brown,		$334 03		
M. Torry,		333 93		
Amounts carried forward,			$6,249 58	$803,795 85

STATEMENT VII. Revenue Expenses. DETAILS 308.

EXPENSES OF STATE INDUSTRIAL SCHOOL FOR GIRLS — *Continued.*

Amounts brought forward,		$6,249 58	$803,795 85
A. Crocker,	$302 08		
K. E. Wight,	285 48		
Others, as per pay rolls,	1,579 36		
		2,834 88	
TEACHERS.			
M. B. Atherton,	$314 42		
E. A. Greenlaw,	304 89		
M. C. Thompson,	285 91		
A. G. Mansfield,	272 70		
Others, as per pay rolls,	1,627 68		
		2,805 60	
OTHER EMPLOYEES, AS PER PAY ROLLS.			
Carpenters,	$538 00		
Driver,	365 60		
Gardener,	203 09		
Laborers,	2,456 45		
Painters,	102 50		
Substitutes,	204 89		
		3,870 53	
FOOD.			
Beans,	$16 25		
Bread and crackers,	86 19		
Butter and butterine,	665 35		
Cereals, rice, meal, etc.,	266 83		
Fish,	394 57		
Flour,	670 95		
Fruit,	143 91		
Meats,	783 58		
Molasses,	387 79		
Sugar,	645 43		
Sundries,	396 83		
Tea, coffee, broma and cocoa,	183 17		
Vegetables,	126 90		
		4,767 75	
CLOTHING AND CLOTHING MATERIAL.			
Boots, shoes and rubbers,	$703 40		
Clothing,	325 02		
Dry goods for clothing and small wares,	1,658 94		
Furnishing goods,	239 61		
Hats and caps,	41 25		
		2,968 22	
FURNISHINGS.			
Brushes, brooms, etc.,	$229 10		
Carpets, rugs, etc.,	26 84		
Crockery, glassware, cutlery, etc.,	206 69		
Furniture and upholstery,	63 70		
Kitchen furnishings,	227 27		
Wooden ware, buckets, pails, etc.,	16 80		
Sundries,	51 64		
		822 04	
HEAT, LIGHT AND POWER.			
Coal,	$3,292 56		
Oil,	235 11		
Sundries,	4 50		
Wood,	431 50		
		3,963 67	
REPAIRS AND IMPROVEMENTS.			
Cement, lime and plaster,	$17 77		
Electrical work and supplies,	28 77		
Amounts carried forward,		$28,282 27	$803,795 85

STATEMENT VII. **Revenue Expenses.** DETAILS 309.

EXPENSES OF STATE INDUSTRIAL SCHOOL FOR GIRLS — *Concluded.*

Amounts brought forward,		$28,282 27	$803,795 85
Hardware,	$157 49		
Lumber,	1,122 15		
Machinery, etc.,	79 07		
Mechanics and laborers (not on pay roll),	217 95		
Paints, oils, glass, etc.,	217 66		
Plumbing, steam fitting and supplies,	336 91		
Sundries,	137 88		
		2,315 65	
FARM, STABLE AND GROUNDS.			
Blacksmith and supplies,	$290 55		
Carriages, wagons and repairs,	92 53		
Fertilizers, vines, seeds, etc.,	398 21		
Harness and repairs,	33 29		
Hay, grain, etc.,	2,677 76		
Horses,	385 00		
Cows,	410 00		
Other live stock,	44 69		
Sundries,	226 48		
Tools, farm machines, etc.,	448 78		
		5,007 29	
MISCELLANEOUS.			
Books, periodicals, etc.,	$113 08		
Chapel services and entertainments,	218 10		
Freight, expressage and transportation,	911 88		
Labor (not on pay roll),	51 75		
Medical attendance, nurses, etc. (extra),	320 00		
Medicines and hospital supplies,	87 33		
Postage,	138 20		
Return of runaways,	25 00		
School books and school supplies,	138 08		
Soap and laundry supplies,	713 66		
Stationery and office supplies,	101 28		
Sundries,	813 22		
Telephone and telegraph,	236 31		
Travel and expenses (officials),	14 61		
		3,882 50	
BOARDING OUT CHILDREN.			
Mary W. Dewson, —			
Services, $1,000 00			
Expenses, 302 26			
	$1,302 26		
Board and clothing,	1,906 26		
Postage and stationery,	23 58		
Sundries,	3 56		
Telephone and telegrams,	33 24		
		3,268 90	
			42,756 61

DETAILS No. 309.

TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS.

[Revised Laws, chap. 86; Acts 1902, chap. 98.]

TRAVELLING EXPENSES.		
Elizabeth C. Putnam,	$315 09	
M. H. Walker,	242 92	
G. H. Carlton,	203 21	
Amounts carried forward,	$761 22	$846,552 46

STATEMENT VII. **Revenue Expenses.** DETAILS 310 TO 312.

TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS — *Concluded.*

Amounts brought forward,		$761 22	$846,552 46
Elizabeth G. Evans,		189 38	
M. J. Sullivan,		160 24	
C. G. Washburn,		42 09	
H. C. Greeley,		16 40	
E. C. Sanford,		13 48	
			1,182 81

DETAILS No. 310.

TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS, AGENTS.

[Revised Laws, chap. 86; Acts 1902, chap. 75.]

Walter A. Wheeler, agent, —			
Services,	$1,600 00		
Expenses,	1,169 20	$2,769 20	
A. F. Howe, visitor, —			
Services,	$1,200 00		
Expenses,	875 64	2,075 64	
J. H. Cummings, visitor, —			
Services,	$1,246 22		
Expenses,	700 00	1,946 22	
MISCELLANEOUS EXPENSES.			
Clerical assistance,	$57 81		
Postage, stationery and office supplies,	212 60		
Telephone and telegrams,	87 13	357 54	
			7,148 60

DETAILS No. 311.

SUPPORT OF SARAH J. ROBINSON.

[Res. 1889, chap. 79; Acts 1902, chap. 98.]

Paid to the treasurer of Middlesex County for the support of Sarah J. Robinson from Nov. 16, 1901, to Nov. 16, 1902, confined in Middlesex County Jail,		400 00

DETAILS No. 312.

BOARD OF PRISON COMMISSIONERS.

[Revised Laws, chap. 222; Acts 1902, chap. 39.]

COMMISSIONERS.		
Frederick G. Pettigrove, chairman,	$4,000 00	
A. H. Wellman, Mary V. O'Callaghan, H. Parkman, Margaret P. Russell, — Without compensation.		
Amounts carried forward,	$4,000 00	$855,283 87

STATEMENT VII. Revenue Expenses. DETAILS 313 AND 314.

BOARD OF PRISON COMMISSIONERS — *Concluded.*

Amounts brought forward,		$4,000 00	$855,283 87
SECRETARY.			
J. Warren Bailey,		2,500 00	
AGENTS.			
G. E. Cornwall,	$1,600 00		
P. T. Davis,	1,200 00		
C. H. Colgate,	1,200 00		
H. Richardson,	1,200 00		
		5,200 00	
CLERKS.			
Katherine A. Kiley,	$1,040 00		
Mary M. Joy,	1,000 00		
Martha J. Leavitt,	1,000 00		
M. Alice Brooks,	798 00		
Elizabeth A. Quirk,	780 00		
Ethel H. Curtice,	29 03		
		4,647 03	
TRAVELLING EXPENSES.			
Commissioners,	$246 94		
Agents,	2,361 85		
		2,608 79	
CONTINGENT EXPENSES.			
Newspapers, publications, etc.,	$96 36		
Postage,	244 54		
Printing and binding,	787 87		
Stationery and office supplies,	196 10		
Sundries,	41 50		
Telephone and telegrams,	114 72		
		1,481 09	
			20,436 91

DETAILS No. 313.

AIDING PRISONERS DISCHARGED FROM STATE PRISON.

[Revised Laws, chap. 225, sects. 136-142; Acts 1902, chap. 39.]

EXPENDED FOR ASSISTANCE.			
Board, etc.,		$1,207 19	
Clothing,		514 93	
Sundries,		20 40	
Tools,		37 67	
Travelling expenses,		512 44	
			2,292 63

DETAILS No. 314.

AGENT FOR AIDING DISCHARGED FEMALE PRISONERS.

[Revised Laws, chap. 225, sects. 136-142; Acts 1902, chap. 39.]

AGENT.			
Georgia A. Russell,		$1,000 00	
EXPENDED FOR ASSISTANCE.			
Board, etc.,	$455 54		
Clothing,	1,081 66		
Amounts carried forward,		$1,000 00	$878,013 41

STATEMENT VII. **Revenue Expenses.** DETAILS 315 TO 317.

AGENT FOR AIDING DISCHARGED FEMALE PRISONERS — *Concluded.*

Amounts brought forward,		$1,000 00	$878,013 41
Employment fees,	$103 50		
Sundries,	282 20		
Temporary asylum,	605 00		
Travelling expenses,	463 78		
		2,991 68	
			3,991 68

DETAILS No. 315.

AIDING PRISONERS DISCHARGED FROM MASSACHUSETTS REFORMATORY.

[Revised Laws, chap. 225, sects. 136-142; Acts 1902, chap. 39.]

EXPENDED FOR ASSISTANCE.		
Board, etc.,	$1,449 01	
Clothing,	882 44	
Sundries,	36 66	
Tools,	131 04	
Travelling expenses,	800 85	
		3,300 00

DETAILS No. 316.

REMOVAL OF PRISONERS TO AND FROM STATE AND COUNTY PRISONS.

[Revised Laws, chap. 225, sects. 108-112; Acts 1902, chap. 39.]

SPECIAL DISTRICT POLICE OFFICER.		
Philip T. Davis, —		
Services,	$300 00	
Expenses,	403 98	
		703 98

DETAILS No. 317.

COMPENSATION OF PROBATION OFFICERS.

[Acts 1891, chap. 356.]

C. F. Plunkett,	4 50
	$886,013 57

PUBLIC BUILDINGS.

DETAILS No. 318.

STATE HOSPITAL, TEWKSBURY.

[Res. 1900, chap. 70; 1901, chap. 3; Acts 1900, chap. 388; 1901, chaps. 28 and 324.]

PAID FROM APPROPRIATIONS OF 1900 AND 1901.			
COLD STORAGE, ETC.			
F. H. and C. W. Boyer, contract,	$2,697 99		
Carpenters,	330 38		
Castings,	54 89		
Cement, lime, sand, etc.,	143 40		
Electric wiring,	54 94		
Freight, expressage, etc.,	85 98		
Laborers,	111 75		
Lumber,	815 38		
Masons, etc.,	721 76		
Registers, etc.,	52 53		
Roofing,	427 00		
Sundries,	52 17		
		$5,548 17	
NEW WARD FOR INSANE MEN.			
J. A. Fox, architect,	$385 40		
F. A. Page, superintendent of construction,	591 00		
J. H. Walker, contract,	1,500 00		
Bricklayers,	337 00		
Bricks,	60 75		
Carpenters,	1,593 30		
Cement, lime, sand, etc.,	174 40		
Copper work,	388 95		
Freight and expressage,	221 74		
Hardware, iron, steel, etc.,	554 67		
Ironwork,	5,191 87		
Laborers,	252 66		
Lumber,	1,122 79		
Masons,	145 50		
Mineral wool,	44 50		
Plasterers,	3,021 05		
Roofing,	2,410 85		
Sashes, doors, blinds, etc.,	554 25		
Sheathing paper,	205 51		
Stone,	263 00		
Stoves,	109 73		
Tiling, etc.,	685 45		
Ventilating pipes, etc.,	412 32		
Window guards,	694 40		
		20,921 09	
PAID FROM APPROPRIATION OF 1901.			
LAUNDRY MACHINERY.			
Washer, ironer, dampener, etc.,		770 00	
			$27,239 26
Amount carried forward,		. . .	$27,239 26

DETAILS No. 319.

STATE PRISON.

[Res. 1902, chap. 32; Acts 1902, chap. 341.]

Amount brought forward,			$27,239 26
WALL.			
Bricklayers,	$1,546 20		
Bricks,	1,352 64		
Foundation for stockade,	1,200 50		
Hardware,	8 13		
Lumber,	252 45		
Use of engine and derrick,	50 00		
		$4,409 92	
ROOFS.			
Fire-proof roofing,	$1,092 68		
Wire, etc.,	22 53		
		1,115 21	
			5,525 13

DETAILS No. 320.

MASSACHUSETTS REFORMATORY.

[Res. 1900, chaps. 33 and 117; Acts 1900, chap. 388; 1902, chaps. 341 and 545.]

PAID FROM APPROPRIATION OF 1900.			
NEW HOSPITAL, LAUNDRY AND BAKE HOUSE.			
Brushes,	$33 25		
Castings,	74 68		
Cement, lime, sand, etc.,	810 81		
Copper,	400 61		
Copper gutters,	157 80		
Curtains,	130 38		
Electrical supplies,	80 60		
Engine,	160 00		
Freight and expressage,	202 12		
Hardware, tools, etc.,	142 28		
Hospital supplies,	168 75		
Iron, steel, etc.,	46 83		
Labor,	303 50		
Laundry machinery,	725 00		
Lumber,	1,189 60		
Masons,	173 25		
Paints, oils, etc.,	43 26		
Plasterers,	236 50		
Plasterers' tools and supplies,	164 46		
Plumbing supplies,	1,326 09		
Range,	108 87		
Refrigerator,	63 00		
Rubber matting,	193 04		
Sashes, doors, frames, etc.,	757 72		
Slate,	2,026 40		
Steam fitter,	83 34		
Steam pipe and fittings,	318 38		
Sterilizer,	159 00		
Amount carried forward,			$32,764 39

STATEMENT VII. Revenue Expenses. DETAILS 321 AND 322.

MASSACHUSETTS REFORMATORY— *Concluded.*

Amount brought forward,		. . .	$32,764 39
Sundries,	$42 87		
Surgical instruments,	208 50		
Tiles,	264 95		
		$10,795 84	
PAID FROM APPROPRIATION OF 1902.			
EXAMINATION OF WATER SUPPLY.			
J. J. Van Valkenberg, engineering services,		720 00	
			11,515 84

DETAILS No. 321.

REFORMATORY PRISON FOR WOMEN.

[Res. 1902, chap. 83; Acts 1902, chap. 469.]

BOILERS.			
Boilers and fittings,	$2,374 00		
Bricks,	270 00		
Cement, lime, sand, etc.,	81 50		
Masons,	274 36		
		$2,999 86	
FIRE PROTECTION, STAIRWAYS, ETC.			
Carpenters, etc.,	$586 87		
Cement floors,	48 60		
Drying rooms,	1,937 00		
Ironwork,	1,779 00		
Lumber,	136 26		
		4,487 73	
PAINTING.			
Painters,	$1,144 00		
Paints, oils, etc.,	488 70		
		1,632 70	
			9,120 29

DETAILS No. 322.

STATE FARM.

[Res. 1900, chaps. 55 and 56; Acts 1900, chaps. 34 and 388.]

PAID FROM APPROPRIATION OF 1899.			
BARN.			
Concreting,	$165 00		
Masons,	106 47		
Roofing,	59 74		
		$331 21	
LAND.			
Sarah F. Blackstone, 3¾ acres of land,		294 25	
SANITARIES.			
Plumbers,	$60 00		
Plumbing supplies,	1,224 14		
		1,284 14	
Amounts carried forward,		$1,909 60	$53,400 52

STATEMENT VII. **Revenue Expenses.** DETAILS 323.

STATE FARM — *Concluded.*

Amounts brought forward,		$1,909 60	$53,400 52
PAID FROM APPROPRIATION OF 1900.			
SEWERAGE, WATER FILTRATION AND PUMPING MACHINERY.			
Freeman C. Coffin, engineering services,	$249 47		
Engine,	235 00		
Pump,	700 00		
Steam fitters,	29 28		
		1,213 75	
STRONG ROOM, HEATING, ETC.			
Steam pipe and fittings,		443 83	
WALL.			
Bricks,	$757 95		
Carpenters,	208 17		
Cement, lime, sand, etc.,	2,077 14		
Drain pipe,	193 29		
Foreman, carpenters,	59 50		
" laborers,	120 00		
" masons,	128 00		
Freight, expressage, etc.,	106 30		
Hardware,	31 98		
Labor,	40 00		
Lumber,	439 48		
Masons,	4,619 00		
Painters,	40 00		
Paints, oils, etc.,	206 60		
Roofing tin, etc.,	663 78		
Sundries,	16 24		
Tin,	165 09		
Tinsmith,	208 00		
		10,080 52	
			13,647 70

DETAILS No. 323.

LYMAN SCHOOL FOR BOYS.

[Res. 1900, chap. 125; 1901, chap. 76; Acts 1901, chap. 480; 1902, chaps. 469 and 545.]

PAID FROM APPROPRIATIONS OF 1901 AND 1902.			
DISPOSAL OF SEWAGE.			
J. J. Van Valkenberg, engineer,	$988 75		
W. J. McCarthy & Co., contract,	9,066 54		
Advertising,	21 00		
Cement,	32 40		
Electrical supplies,	42 00		
Labor,	51 31		
Plumber's supplies and labor,	2,482 89		
Printing,	15 00		
		$12,699 89	
PAID FROM APPROPRIATION OF 1902.			
ELECTRIC PLANT.			
H. French and A. Hubbard, engineers,	$330 84		
Electrical Storage Battery Company, contract,	4,040 00		
Dynamo,	900 00		
Amounts carried forward,		$12,699 89	$67,048 22

STATEMENT VII. **Revenue Expenses.** DETAILS 324.

LYMAN SCHOOL FOR BOYS — *Concluded.*

Amounts brought forward,		$12,699 89	$67,048 22
Electrical engine,	$1,100 00		
Electrical supplies, instruments, etc.,	1,289 64		
Engineering services,	94 50		
Hardware,	20 13		
Labor, mechanics, etc.,	175 50		
Lumber,	188 57		
Masons,	77 80		
Plumber's supplies and labor,	356 68		
Smoke flue,	31 40		
Steam pipe, etc.,	379 96		
Sundries,	7 00		
		8,992 02	
PUMPING STATION.			
Castings,	$10 80		
Cement, lime, sand, etc.,	135 40		
Electrical supplies,	83 39		
Labor,	31 59		
Lead,	91 49		
Printing,	13 00		
Steam pipe and fittings,	2,044 65		
Steam separator,	89 60		
		2,499 92	
			24,191 83

DETAILS No. 324.

STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Res. 1902, chap. 89; Acts 1902, chap. 469.]

COTTAGE.			
Bricks,	$1,401 60		
Bricklayers,	1,720 00		
Concrete,	150 00		
Fire escapes,	251 80		
Freight, expressage, etc.,	569 90		
Furnace, etc.,	473 50		
Hardware,	208 38		
Labor,	2,414 02		
Lathing, plastering, etc.,	1,464 01		
Lumber, etc.,	3,758 56		
Masons,	240 21		
Paints, oils and labor,	100 00		
School furniture,	139 00		
Slating roof,	540 40		
Steam pipe and fittings,	40 76		
Stone,	766 10		
Sundries,	29 59		
Surveying,	30 13		
Wash boiler, etc.,	34 50		
Window and door frames, etc.,	612 60		
		$14,972 06	
LAND.			
William E. Hamilton, guardian for estate of Edward Hamilton, for land,		2,900 00	
WATER.			
Thomas Dugan, for spring and land in Bolton,		200 00	
			18,072 06
Amount carried forward,			$109,312 11

DETAILS No. 325.

STATE NORMAL SCHOOL, FITCHBURG.

[Res. 1901, chap. 68; 1902, chap. 97; Acts 1901, chap. 480; 1902, chap. 469.]

Amount brought forward,		. . .	$109,312 11
PAID FROM APPROPRIATION OF 1901.			
REPAIRS, ETC.			
Charles Green, contract,	$250 00		
Burlap, etc.,	39 95		
Carpenters,	87 67		
Painting, glazing, etc.,	197 17		
		$574 79	
PAID FROM APPROPRIATION OF 1902.			
DORMITORY.			
J. P. Rinn, architect,	$1,600 00		
J. D. Littlehale, contract,	12,850 00		
Ironwork,	1,950 00		
Labor,	235 55		
		16,635 55	
			17,210 34

DETAILS No. 326.

STATE NORMAL SCHOOL, BRIDGEWATER.

[Res. 1902, chap. 73; Acts 1902, chap. 469.]

PURCHASE OF ADDITIONAL LAND.			
First Congregational Society of Bridgewater, for land,			3,500 00

DETAILS No. 327.

STATE NORMAL SCHOOL, FRAMINGHAM.

[Res. 1901, chap. 77; 1902, chap. 12; Acts 1901, chap. 480; 1902, chap. 208.]

PAID FROM APPROPRIATION OF 1901.			
ANNEX.			
Stickney & Austin, architects,	$604 78		
A. D. Fales & Sons Company, contract,	17,528 00		
Cement, lime, sand, etc.,	28 60		
Furniture,	182 47		
Grading,	195 93		
Labor,	74 75		
Masons,	301 47		
Painters,	139 12		
		$19,055 12	
PAID FROM APPROPRIATION OF 1902.			
FURNISHING, ETC.			
Carpets, rugs, etc.,	$54 63		
Clocks,	90 00		
Drain pipe,	47 53		
Fire extinguishers,	58 50		
Fittings in chemical laboratory,	1,175 00		
Furniture,	365 96		
Amounts carried forward,		$19,055 12	$130,022 45

STATEMENT VII. **Revenue Expenses.** DETAILS 328 AND 329.

STATE NORMAL SCHOOL, FRAMINGHAM — *Concluded.*

Amounts brought forward,		$19,055 12	$130,022 45
Labor, grading,	$693 26		
Photographs,	106 00		
Piano,	615 00		
Pump and fittings,	320 01		
Stationery and office supplies,	19 00		
Steam cooking apparatus,	134 00		
Sundries,	80 68		
Window shades, etc.,	173 97		
Wire guards,	31 20		
		3,964 74	
			23,019 86

DETAILS No. 328.

STATE NORMAL SCHOOL, WESTFIELD.

[Res. 1901, chap. 95; 1902, chaps. 24 and 27; Acts 1901, chap. 582; 1902, chap. 208.]

PAID FROM APPROPRIATION OF 1899.			
PRACTICE SCHOOL.			
Powers Regulator Company,		$85 00	
PAID FROM APPROPRIATIONS OF 1901 AND 1902.			
DORMITORY.			
E. C. and G. C. Gardner, architects,	$2,295 80		
Frederick Schmidt, land,	3,500 00		
Josephine P. Peck, "	3,558 00		
Lewis D. Green, "	958 33		
Woronoco Savings Bank, "	2,041 67		
D. W. Mellen, contract,	22,688 40		
G. H. McClean,	1,500 00		
Sundries,	165 07		
		36,707 27	
PAID FROM APPROPRIATION OF 1902.			
REPAIRS.			
Carpenter work,	$83 48		
Concrete walks,	259 40		
Painting, tinting, etc.,	595 13		
Plumbing supplies and labor,	1,061 99		
		2,000 00	
			38,792 27

DETAILS No. 329.

STATE NORMAL SCHOOL, WORCESTER.

[Res. 1902, chap. 74; Acts 1902, chap. 469.]

ALTERING AND FURNISHING CHEMICAL DEPARTMENT.			
Earle & Fisher, architects,		$50 00	
J. W. Bishop & Co., contract,		1,207 75	
Apparatus, etc.,		774 14	
Carpenters,		363 57	
Collection of minerals,		144 30	
Electrical work and supplies,		204 98	
Amounts carried forward,		$2,744 74	$191,834 58

STATEMENT VII. **Revenue Expenses.** DETAILS 330 TO 332.

STATE NORMAL SCHOOL, WORCESTER — *Concluded.*

Amounts brought forward,	$2,744 74	$191,834 58
Freight and expressage,	13 78	
Furniture,	1,053 82	
Gas pipe, etc.,	129 38	
Hardware,	36 11	
Laboratory supplies,	916 49	
Lumber, etc.,	20 19	
Masons,	17 05	
Paints, oils and labor,	589 79	
Plumbing supplies and labor,	679 71	
Slate roof,	52 05	
Steam pipe, etc.,	107 39	
Sundries,	166 74	
Text books,	73 23	
		6,600 47

DETAILS No. 330.

STATE NORMAL SCHOOL, NORTH ADAMS.

[Res. 1902, chap. 98; Acts 1902, chap. 469.]

DORMITORY.		
J. McArthur Vance, architect,	$1,000 00	
H. C. Wood, contract,	15,200 00	
Sundries,	79 65	
		16,279 65

DETAILS No. 331.

DANVERS INSANE HOSPITAL.

[Res. 1901, chap. 82; Acts 1901, chap. 532.]

SCALES.			
Carpenters,	$119 65		
Hardware,	5 64		
Lumber,	310 53		
Masons,	75 60		
		$511 42	
SHELVES.			
W. F. Cook, contract,	$54 83		
Asphalt floor,	42 00		
		96 83	
			608 25

DETAILS No. 332.

MEDFIELD INSANE ASYLUM.

[Res. 1902, chap. 128; Acts 1902, chap. 545.]

PURCHASE OF LAND.		
E. D. Hewins, land,		2,000 00
Amount carried forward,		$217,322 95

DETAILS No. 333.

NORTHAMPTON INSANE HOSPITAL.

[Res. 1900, chap. 59; Acts 1899, chap. 385.]

Amount brought forward,		$217,322 95
COLD STORAGE AND NEW STABLE.		
Isbell Porter & Co., contract,		1,030 89

DETAILS No. 334.

TAUNTON INSANE HOSPITAL.

[Res. 1902, chap. 87; Acts 1902, chap. 469.]

NEW BARN AND SILO, ADDITION TO BAKERY, STOREHOUSE, ETC.		
Bailey Oven Company, contract,	$1,100 00	
Addition to bakery, carpenter work, etc.,	797 83	
Bricks,	343 40	
Carpenters,	1,134 54	
Cement, lime, sand, etc.,	386 30	
Concrete walks,	37 50	
Cow barn,	1,810 62	
Freight,	34 24	
Hardware, tools, etc.,	458 50	
Ironwork,	23 40	
Labor,	25 00	
Ladders,	48 00	
Lumber,	4,447 93	
Masons, etc.,	1,191 77	
Plumbing,	15 23	
Shafting, pulleys, etc.,	76 38	
Slate floor,	349 38	
Stable supplies,	21 00	
Steam kettle,	175 00	
Steam pipe and fittings,	175 75	
Stone,	249 45	
Sundries,	47 60	
Washing machines,	603 00	
		13,551 82

DETAILS No. 335.

WESTBOROUGH INSANE HOSPITAL.

[Res. 1901, chap. 78; Acts 1901, chap. 532.]

DINING ROOM.		
Bricks,	$67 50	
Carpenters,	20 97	
Laundry machinery,	170 00	
Live stock,	260 00	
		518 47
Amount carried forward,		$232,424 13

STATEMENT VII. Revenue Expenses. DETAILS 336 AND 337.

DETAILS No. 336.

MASSACHUSETTS SCHOOL FOR FEEBLE-MINDED.

[Res. 1900, chap. 36; 1901, chap. 81; Acts 1900, chap. 291; 1901, chap. 532.]

Amount brought forward,			$232,424 13
WAVERLEY.			
W. G. Preston, architect,	$595 00		
Charles H. Dodge Construction Company, contract,	3,700 01		
O. H. Drisko & Son,	3,309 00		
M. J. McDonald,	1,229 88		
		$8,833 89	
TEMPLETON.			
Bricks, tiles, etc.,	$266 25		
Carpenters,	1,655 49		
Cement, lime, sand, etc.,	499 95		
Commissions,	367 02		
Drain pipe,	144 38		
Freight, expressage, etc.,	206 59		
Furniture,	431 92		
Hardware,	80 17		
Labor,	21 00		
Lumber, etc.,	1,332 57		
Masons,	1,751 48		
Matresses, etc.,	951 90		
Steam pipe and fittings,	123 23		
Window shades,	80 85		
Wire laths,	245 50		
		8,158 30	
			16,992 19

DETAILS No. 337.

MASSACHUSETTS AGRICULTURAL COLLEGE.

[Res. 1901, chaps. 14 and 106; 1902, chap. 69; Acts 1900, chaps. 324 and 532; 1902, chaps. 341 and 469.]

PAID FROM APPROPRIATION OF 1901.			
PAINTING BUILDINGS, ETC.			
Apparatus,	$208 74		
Carpenters, masons, etc.,	133 25		
Cement, lime, sand, etc.,	12 50		
Furniture,	18 75		
Ironwork,	16 75		
Laboratory supplies,	1,601 10		
Lumber,	36 45		
Plumbing,	219 53		
Sundries,	10 80		
		$2,257 87	
PAID FROM APPROPRIATIONS OF 1901 AND 1902.			
BAND.			
Instruments, music, etc.,		518 48	
PAID FROM APPROPRIATION OF 1902.			
DINING HALL.			
Ellsworth & Kirkpatrick, architects,	$1,574 40		
Hascall Dodge,	31,538 00		
Amounts carried forward,		$2,776 35	$249,416 32

STATEMENT VII. Revenue Expenses. DETAILS 338.

MASSACHUSETTS AGRICULTURAL COLLEGE — *Concluded.*

Amounts brought forward,		$2,776 35	$249,416 32
Cooking apparatus, etc.,	$674 00		
Electrical supplies,	174 02		
Freight and expressage,	300 00		
Labor,	78 20		
Plans and specifications,	750 00		
Sundries,	57 25		
		35,145 87	
HEATING AND LIGHTING PLANT.			
R. D. Kimball, engineer,	$1,050 00		
Allen Brothers,	9,507 00		
Westinghouse Electric Manufacturing Company,	1,050 00		
Belting,	79 88		
Boilers, etc.,	1,727 70		
Carpenters, masons, etc.,	1,130 79		
Castings,	401 02		
Drain pipe, cement, etc.,	4,061 48		
Electrical engines and machinery,	1,376 21		
Freight and expressage,	382 35		
Granulated cork,	419 70		
Hardware, etc.,	334 63		
Ironwork, etc.,	1,374 10		
Labor,	1,549 68		
Lumber,	13 26		
Paints, oils, etc.,	27 92		
Pipe covering materials,	126 50		
Plumbing,	22 89		
Radiators,	891 71		
Smoke pipe,	507 06		
Steam pipe, valves, fittings, etc.,	5,908 62		
Steam pump,	150 00		
Stone,	12 96		
Sundries,	32 16		
Teaming,	85 00		
Tiles,	64 24		
		32,286 80	
			70,209 02

DETAILS No. 338.

MASSACHUSETTS STATE SANATORIUM.

[Res. 1902, chap. 119; Acts 1902, chap. 545.]

LAND.		
G. W. Cowden,	$2,000 00	
ROADS.		
Labor,	499 97	
		2,499 97
Amount carried forward,	. . .	$322,125 31

STATEMENT VII. Revenue Expenses. DETAILS 339 TO 341.

DETAILS No. 339.

HOSPITAL COTTAGES FOR CHILDREN.

[Res. 1900, chap. 86; Acts 1900, chap. 436.]

Amount brought forward,		$322,125 31
ADDITIONAL WING, ALTERATIONS IN ADMINISTRATION BUILDING, HEATING, BOILER, IMPROVING LIGHTING SYSTEM, ETC.		
H. A. Phillips, architect,	$250 00	
J. E. Fuller,	10,547 80	
O. S. Kendall & Son,	3,265 75	
Jennison Plumbing Company,	1,390 12	
Murdock Parlor Grate Company,	360 00	
		15,813 67

DETAILS No. 340.

STATE CAMP GROUND.

[Res. 1902, chap. 99; Acts 1902, chap. 469.]

REPAIRS.		
Carpenters,	$109 78	
Painting, whitening, etc.,	369 20	
Repairs to roofs,	1,020 10	
		1,499 08

DETAILS No. 341.

LOWELL TEXTILE SCHOOL.

[Res. 1902, chap. 23; Acts 1902, chap. 208.]

Paid trustees,		21,750 00
		$361,188 06

MISCELLANEOUS EXPENDITURES.

DETAILS No. 342.

PAYMENT OF CLAIMS ARISING FROM THE DEATH OF FIREMEN IN THE DISCHARGE OF THEIR DUTIES.

[Revised Laws, chap. 32, sect. 77; Acts 1902, chap. 381.]

Jesse A. Field, administrator of the estate of Frank M. Godfrey,	$1,000 00	
Abbie Frances Humphrey, administratrix of the estate of Francis H. Humphrey,	1,000 00	
Hannah A. Russell, administratrix of the estate of Solomon P. Russell,	1,000 00	
Carrie E. Batchelder, administratrix of the estate of John Arthur Batchelder,	1,000 00	
Bridget Shea, administratrix of the estate of Daniel L. Shea,	1,000 00	
Fannie M. Smith, administratrix of the estate of Horace B. Smith,	1,000 00	
		$6,000 00

DETAILS No. 343.

STREET RAILWAY TAX.

[Revised Laws, chap. 14, sects. 61 and 62.]

Paid to the following-named cities and towns: —

Abington,	$1,865 78	Berlin,	$1,353 21
Acton,	23 33	Beverly,	2,896 17
Adams,	735 54	Billerica,	1,644 66
Agawam,	2,703 53	Blackstone,	372 47
Amesbury,	1,720 32	Boston,	326,819 95
Amherst,	615 97	Boylston,	2,196 63
Andover,	938 29	Braintree,	2,124 76
Arlington,	14,548 57	Bridgewater,	2,299 97
Ashland,	441 38	Brockton,	7,559 99
Athol,	693 27	Brookfield,	222 16
Attleborough,	2,184 89	Brookline,	25,574 70
Auburn,	37 31	Cambridge,	59,069 27
Avon,	492 53	Canton,	258 12
Bellingham,	680 72	Chelmsford,	1,396 08
Belmont,	6,211 79	Chelsea,	4,449 41

STATEMENT VII. Revenue Expenses. DETAILS 343.

STREET RAILWAY TAX — *Continued.*

Cheshire,	$488 80	Marlborough,	$828 72
Chicopee,	6,823 23	Mattapoisett,	1,359 95
Clinton,	1,466 53	Maynard,	117 12
Concord,	233 26	Medford,	16,589 69
Conway,	7 20	Medway,	455 84
Dalton,	220 33	Melrose,	1,953 22
Danvers,	2,383 05	Mendon,	334 32
Dartmouth,	1,659 91	Merrimac,	207 87
Dedham,	1,410 79	Methuen,	2,757 10
Deerfield,	411 61	Middleborough,	1,853 09
Dighton,	1,582 57	Milford,	1,063 19
Dover,	31 73	Millbury,	1,058 04
Dracut,	2,523 09	Milton,	1,637 07
East Bridgewater,	1,227 30	Monson,	580 27
Easthampton,	2,112 93	Montague,	1,272 57
Easton,	1,480 12	Natick,	1,059 45
Essex,	954 60	Needham,	1,343 61
Everett,	19,888 99	New Bedford,	8,521 19
Fairhaven,	2,031 09	Newbury,	675 24
Fall River,	7,459 12	Newburyport,	1,200 30
Fitchburg,	3,996 99	Newton,	12,376 13
Foxborough,	135 59	North Adams,	1,290 13
Framingham,	946 91	North Andover,	571 81
Franklin,	353 79	North Attleborough,	1 327 55
Freetown,	754 14	North Brookfield,	95 79
Gardner,	79 64	North Reading,	126 82
Georgetown,	199 22	Northampton,	7,149 27
Gloucester,	3,868 25	Northborough,	2,176 19
Grafton,	976 61	Northbridge,	194 16
Granby,	90 47	Norton,	50 79
Greenfield,	418 24	Norwell,	345 18
Groveland,	805 36	Norwood,	1,180 28
Hadley,	732 83	Orange,	585 59
Hamilton,	1,123 99	Oxford,	48 27
Hanover,	732 75	Palmer,	2,625 89
Hanson,	235 50	Peabody,	2,623 43
Hatfield,	454 61	Pembroke,	130 94
Haverhill,	6,347 65	Pittsfield,	1,573 56
Hingham,	3,156 25	Plymouth,	449 57
Holbrook,	760 20	Quincy,	4,709 15
Holliston,	738 70	Randolph,	1,499 40
Holyoke,	5,268 90	Raynham,	1,770 09
Hopedale,	345 38	Reading,	1,556 78
Hopkinton,	487 57	Rehoboth,	1,297 43
Hudson,	1,920 41	Revere,	3,910 54
Hull,	1,027 26	Rockland,	1,768 28
Hyde Park,	1,407 36	Rockport,	1,144 70
Ipswich,	890 52	Salem,	3,751 95
Kingston,	229 02	Salisbury,	392 01
Lakeville,	2,325 11	Saugus,	2,889 91
Lancaster,	1,651 68	Seekonk,	1,431 80
Lanesborough,	212 43	Sharon,	496 75
Lawrence,	3,410 86	Sherborn,	86
Leicester,	1,896 66	Shrewsbury,	1,740 35
Leominster,	3,851 86	Somerset,	1,774 94
Longmeadow,	2,249 40	Somerville,	44,371 24
Lowell,	7,884 96	South Hadley,	1,609 21
Lunenburg,	899 47	Southborough,	110 33
Lynn,	9,005 28	Southbridge,	354 06
Lynnfield,	678 19	Spencer,	750 84
Malden,	23,969 25	Springfield,	22,868 52
Mansfield,	55 33	Stoneham,	1,242 88
Marblehead,	992 15	Stoughton,	651 32
Marion,	1,751 66	Stow,	178 67

STATEMENT VII. Revenue Expenses. DETAILS 344.

STREET RAILWAY TAX — *Concluded.*

Sturbridge,	$493 77	West Brookfield,	$115 32
Sunderland,	254 82	West Newbury,	1,141 25
Swampscott,	874 98	West Springfield,	9,299 31
Swansea,	1,084 48	Westborough,	986 21
Taunton,	6,596 88	Westfield,	601 53
Tewksbury,	1,787 72	Westminster,	123 60
Tyngsborough,	1,199 51	Westport,	847 64
Uxbridge,	182 13	Westwood,	256 97
Wakefield,	1,533 53	Weymouth,	4,319 56
Walpole,	233 11	Whitman,	1,780 36
Waltham,	1,745 12	Wilbraham,	825 89
Ware,	529 01	Williamsburg,	841 67
Wareham,	2,667 49	Williamstown,	362 33
Warren,	147 71	Wilmington,	2,506 91
Watertown,	16,194 47	Winchester,	1,422 62
Wayland,	696 57	Woburn,	2,138 58
Webster,	737 72	Worcester,	19,128 33
Wellesley,	839 29	Wrentham,	690 52
Wenham,	615 61		
West Bridgewater,	988 09		$894,757 24

Paid cities and towns on account of previous years: —

Adams,	$360 54	Rehoboth,	$200 31
Amesbury,	418 21	Rowley,	367 49
Attleborough,	334 40	Salisbury,	390 79
Dedham,	72 88	Seekonk,	64 01
Dover,	26 70	Taunton,	307 36
Georgetown,	337 38	Walpole,	13 87
Ipswich,	251 93	Westwood,	165 48
Medfield,	84 22	Williamstown,	308 71
Newbury,	1,031 91		
Newburyport,	215 00		$6,050 41
North Adams,	1,099 22		

RECAPITULATION.		
Paid on account of 1902,	$894,757 24	
Paid on account of previous years,	6,050 41	
		$900,807 65

DETAILS No. 344.

CORPORATION TAX.

[Revised Laws, chap. 14, sects. 61 and 62.]

Paid to the following-named cities and towns: —

Abington,	$970 08	Andover,	$10,556 43
Acton,	4,181 53	Arlington,	7,162 37
Acushnet,	143 50	Ashburnham,	91 93
Adams,	6,004 24	Ashby,	1,359 57
Agawam,	1,025 16	Ashfield,	76 55
Amesbury,	3,894 87	Ashland,	249 85
Amherst,	2,140 36	Athol,	2,132 82

STATEMENT VII. Revenue Expenses. DETAILS 344.

CORPORATION TAX — *Continued.*

Attleborough,	$1,682 91	Dracut,	$118 65
Auburn,	190 71	Dudley,	374 24
Avon,	569 75	Dunstable,	386 02
Ayer,	675 29	Duxbury,	2,207 38
Barnstable,	5,485 49	East Bridgewater,	3,120 56
Barre,	751 42	East Longmeadow,	7 88
Becket,	218 42	Eastham,	282 18
Bedford,	1,377 47	Easthampton,	2,735 98
Belchertown,	89 00	Easton,	11,704 79
Bellingham,	83 74	Edgartown,	667 83
Belmont,	8,766 87	Egremont,	365 45
Berkley,	104 07	Enfield,	2,241 88
Berlin,	29 93	Erving,	89 20
Bernardston,	266 81	Essex,	342 18
Beverly,	22,117 96	Everett,	2,331 03
Billerica,	6,217 58	Fairhaven,	2,823 41
Blackstone,	142 05	Fall River,	31,768 78
Blandford,	228 05	Falmouth,	17,350 72
Bolton,	32 68	Fitchburg,	36,599 21
Boston,	989,613 18	Foxborough,	132 36
Bourne,	4,416 71	Framingham,	20,327 15
Boxborough,	55 38	Franklin,	2,255 60
Boxford,	2,584 47	Freetown,	467 58
Boylston,	11 12	Gardner,	1,922 37
Braintree,	6,550 20	Georgetown,	251 79
Brewster,	532 79	Gill,	29 87
Bridgewater,	1,936 60	Gloucester,	9,195 48
Brimfield,	132 22	Goshen,	3 56
Brockton,	20,985 62	Gosnold,	19 00
Brookfield,	1,324 71	Grafton,	2,625 35
Brookline,	189,666 24	Granby,	221 68
Buckland,	10 25	Granville,	147 11
Burlington,	104 29	Great Barrington,	10,148 40
Cambridge,	78,321 59	Greenfield,	12,543 94
Canton,	9,439 62	Greenwich,	90 58
Carlisle,	14 00	Groton,	7,809 70
Carver,	827 30	Groveland,	67 73
Charlemont,	15 53	Hadley,	155 17
Charlton,	391 44	Halifax,	98 80
Chatham,	327 65	Hamilton,	4,700 34
Chelmsford,	1,216 78	Hampden,	112 25
Chelsea,	8,081 12	Hancock,	184 09
Cheshire,	275 46	Hanover,	1,547 82
Chester,	168 47	Hanson,	116 91
Chesterfield,	5 79	Hardwick,	1,029 50
Chicopee,	8,227 30	Harvard,	2,346 96
Chilmark,	32 14	Harwich,	1,084 90
Clinton,	4,223 07	Hatfield,	359 14
Cohasset,	14,117 03	Haverhill,	16,994 21
Colrain,	521 66	Hawley,	6 07
Concord,	12,071 29	Heath,	79 26
Conway,	52 37	Hingham,	8,294 82
Cottage City,	131 45	Hinsdale,	1,072 49
Cummington,	38 77	Holbrook,	1,142 66
Dalton,	11,767 47	Holden,	870 65
Dana,	318 46	Holland,	3 94
Danvers,	3,077 61	Holliston,	698 59
Dartmouth,	3,395 44	Holyoke,	41,503 61
Dedham,	11,309 09	Hopedale,	7,358 68
Deerfield,	708 72	Hopkinton,	1,129 48
Dennis,	1,024 32	Hubbardston,	342 36
Dighton,	169 73	Hudson,	6,760 94
Douglas,	384 98	Hull,	219 59
Dover,	3,651 07	Huntington,	272 85

STATEMENT VII. **Revenue Expenses.** DETAILS 344.

CORPORATION TAX — *Continued.*

Hyde Park,	$5,219 90
Ipswich,	7,950 87
Kingston,	3,616 41
Lakeville,	277 51
Lancaster,	4,978 52
Lanesborough,	21 89
Lawrence,	19,647 15
Lee,	1,806 28
Leicester,	3,777 58
Lenox,	2,378 95
Leominster,	11,165 28
Leverett,	57 18
Lexington,	9,863 90
Leyden,	47
Lincoln,	5,192 32
Littleton,	643 80
Longmeadow,	1,065 39
Lowell,	78,971 61
Ludlow,	255 91
Lunenburg,	58 15
Lynn,	25,535 69
Lynnfield,	23 15
Malden,	45,387 49
Manchester,	30,266 48
Mansfield,	1,116 61
Marblehead,	6,793 91
Marion,	1,537 04
Marlborough,	7,430 19
Marshfield,	1,667 74
Mattapoisett,	2,782 01
Maynard,	284 35
Medfield,	2,219 99
Medford,	21,424 09
Medway,	187 43
Melrose,	8,310 51
Mendon,	30 86
Merrimac,	1,200 02
Methuen,	5,256 21
Middleborough,	5,040 10
Middlefield,	198 35
Middleton,	5 72
Milford,	2,438 08
Millbury,	772 54
Millis,	175 38
Milton,	61,069 64
Monroe,	86 07
Monson,	3,659 51
Montague,	1,632 94
Monterey,	99 73
Nahant,	31,410 98
Nantucket,	2,635 00
Natick,	4,022 82
Needham,	4,802 50
New Bedford,	68,430 68
New Braintree,	226 78
New Marlborough,	66 44
New Salem,	05
Newbury,	782 48
Newburyport,	12,092 57
Newton,	101,847 06
Norfolk,	1 18
North Adams,	16,568 48
North Andover,	10,632 78
North Attleborough,	1,201 57
North Brookfield,	$2,040 03
North Reading,	116 19
Northampton,	11,927 14
Northborough,	1,001 27
Northbridge,	20,265 02
Northfield,	950 50
Norton,	420 15
Norwell,	6,399 55
Norwood,	8,782 12
Oakham,	5 91
Orange,	6,061 31
Orleans,	876 22
Otis,	3 94
Oxford,	1,657 28
Palmer,	1,156 78
Peabody,	2,398 74
Pelham,	157 93
Pembroke,	16 48
Pepperell,	1,469 36
Peru,	1 03
Petersham,	597 23
Phillipston,	22 40
Pittsfield,	15,396 20
Plainfield,	124 58
Plymouth,	10,644 69
Plympton,	73 78
Prescott,	24 32
Princeton,	514 30
Provincetown,	698 05
Quincy,	11,924 09
Randolph,	4,416 71
Raynham,	230 73
Reading,	3,237 13
Rehoboth,	7 41
Revere,	369 91
Richmond,	35 17
Rochester,	567 51
Rockland,	1,848 60
Rockport,	535 58
Rowe,	391 51
Rowley,	48 15
Royalston,	928 77
Russell,	37 46
Rutland,	74 69
Salem,	36,113 44
Salisbury,	132 62
Sandisfield,	02
Sandwich,	733 59
Saugus,	675 46
Savoy,	23
Scituate,	1,672 61
Seekonk,	39 71
Sharon,	1,726 41
Sheffield,	721 04
Shelburne,	337 49
Sherborn,	195 74
Shirley,	1,093 86
Shrewsbury,	1,737 49
Shutesbury,	9 00
Somerset,	229 95
Somerville,	26,431 50
South Hadley,	3,299 51
Southampton,	10 48
Southborough,	5,168 22

STATEMENT VII. **Revenue Expenses.** DETAILS 344.

CORPORATION TAX — *Continued.*

Southbridge,	$14,751 69	Webster,	$14,720 25
Southwick,	94 58	Wellesley,	18,495 33
Spencer,	7,132 59	Wellfleet,	168 87
Springfield,	111,034 90	Wenham,	1,328 84
Sterling,	138 00	West Boylston,	377 07
Stockbridge,	8,264 69	West Bridgewater,	469 40
Stoneham,	1,679 81	West Brookfield,	676 12
Stoughton,	3,737 46	West Newbury,	395 91
Stow,	335 31	West Springfield,	6,265 53
Sturbridge,	286 14	West Stockbridge,	304 63
Sudbury,	1,077 97	West Tisbury,	155 54
Sunderland,	15 40	Westborough,	1,273 09
Sutton,	422 67	Westfield,	9,061 49
Swampscott,	21,479 73	Westford,	7,181 96
Swansea,	1,537 33	Westhampton,	24 36
Taunton,	35,432 78	Westminster,	591 48
Templeton,	717 39	Weston,	23,222 82
Tewksbury,	3,819 07	Westport,	1,081 51
Tisbury,	305 45	Westwood,	1,510 00
Topsfield,	1,517 83	Weymouth,	2,864 74
Townsend,	684 78	Whately,	11 59
Truro,	76 41	Whitman,	739 69
Tyngsborough,	727 77	Wilbraham,	971 07
Tyringham,	26 55	Williamsburg,	146 64
Upton,	855 26	Williamstown,	566 40
Uxbridge,	5,188 30	Wilmington,	329 85
Wakefield,	3,227 41	Winchendon,	263 52
Wales,	8 05	Winchester,	14,719 05
Walpole,	772 07	Winthrop,	1,776 70
Waltham,	21,828 62	Woburn,	5,187 92
Ware,	7,582 01	Worcester,	207,665 92
Wareham,	3,856 01	Worthington,	9 21
Warren,	3,440 24	Wrentham,	592 28
Warwick,	54 33	Yarmouth,	3,649 41
Washington,	20		
Watertown,	15,932 21		$3,217,544 13
Wayland,	2,105 71		

Paid to the following-named cities and towns on account of previous years: —

Abington,	$98 65	Brockton,	$361 75
Acton,	35 58	Brookline,	36,130 27
Acushnet,	11 23	Buckland,	2 42
Agawam,	265 82	Cambridge,	3,749 25
Amesbury,	139 29	Carver,	24 45
Andover,	162 79	Charlemont,	4 85
Arlington,	527 57	Chelmsford,	282 42
Ashby,	12	Chelsea,	722 61
Ashfield,	97	Chicopee,	50 36
Attleborough,	04	Clinton,	1 15
Avon,	58 14	Cohasset,	2,654 34
Barnstable,	2,972 82	Colrain,	24 73
Bedford,	29 10	Concord,	7 69
Belchertown,	33	Conway,	14 55
Belmont,	319 66	Cummington,	15 91
Beverly,	3,384 70	Danvers,	40
Blackstone,	80	Dartmouth,	152 88
Boston,	21,153 90	Dedham,	381 07
Bourne,	244 94	Douglas,	19 24
Braintree,	9 72	Dover,	1,869 18
Bridgewater,	21 47	Dudley,	220 00

STATEMENT VII. **Revenue Expenses.** DETAILS 344.

CORPORATION TAX — *Continued.*

Duxbury,	$12 29
East Bridgewater,	269 10
Easthampton,	04
Easton,	4 71
Essex,	1 29
Everett,	42 01
Fairhaven,	137 85
Fall River,	480 77
Falmouth,	837 02
Fitchburg,	2,792 60
Framingham,	224 54
Franklin,	52
Gardner,	189 03
Gill,	3 30
Gloucester,	230 70
Grafton,	559 40
Great Barrington,	1 34
Greenfield,	193 28
Groton,	9 64
Hamilton,	13 86
Hanover,	35 52
Harvard,	144 66
Harwich,	410 19
Haverhill,	447 32
Heath,	26 19
Hingham,	601 47
Holliston,	2 01
Holyoke,	523 66
Hopedale,	291 08
Hudson,	4,039 34
Hull,	21
Hyde Park,	17 44
Ipswich,	1,417 37
Lancaster,	195 94
Lawrence,	678 89
Leicester,	85 28
Leominster,	112 05
Lexington,	82 59
Lincoln,	985 78
Littleton,	40 35
Longmeadow,	198 89
Lowell,	250 32
Lynn,	2,323 79
Malden,	1,796 41
Manchester,	2,631 25
Marblehead,	166 40
Marion,	451 80
Marlborough,	35 61
Marshfield,	59 36
Mattapoisett,	117 06
Medfield,	1,146 00
Medford,	1,403 21
Medway,	77 95
Melrose,	812 57
Mendon,	37 85
Milford,	9 46
Milton,	2,256 74
Monson,	19 84
Nahant,	993 06
Nantucket,	39 99
Natick,	95 97
Needham,	213 62
New Bedford,	92 83
New Braintree,	492 13
Newbury,	30
Newburyport,	$0 92
Newton,	4,052 89
North Andover,	2 04
North Brookfield,	9 99
Northampton,	18 45
Northfield,	17 32
Norwell,	140 21
Norwood,	77
Orange,	3 23
Orleans,	4 45
Oxford,	9 70
Pembroke,	8 67
Pepperell,	64
Pittsfield,	621 07
Plymouth,	1,617 78
Princeton,	67
Quincy	1,181 80
Randolph,	66
Reading,	120 08
Revere,	126 11
Rockland,	1,029 14
Rowley,	59
Rutland,	15
Salem,	24
Sandwich,	70 06
Saugus,	80 90
Shelburne,	21 82
Shrewsbury,	54 20
Somerville,	2,308 59
South Hadley,	446 81
Southborough,	688 59
Spencer,	81 32
Springfield,	4,302 06
Stoneham,	876 64
Stoughton,	14 03
Stow,	133 40
Swampscott,	1,025 53
Swansea,	8 09
Townsend,	10 24
Uxbridge,	13 18
Wakefield,	614 88
Waltham,	1,262 35
Wareham,	142 22
Watertown,	412 24
Wellesley,	1,352 44
West Bridgewater,	14 47
West Brookfield,	2 18
West Newbury,	3 32
West Springfield,	769 51
Westfield,	437 96
Westminster,	4 60
Weston,	2,072 13
Westport,	9 53
Westwood,	1 08
Weymouth,	111 77
Williamsburg,	4 95
Winchendon,	74 74
Winchester,	706 53
Winthrop,	97 89
Woburn,	10 66
Worcester,	4,774 36
Yarmouth,	70 62
Am't carried forw'd,	$140,053 66

STATEMENT VII. **Revenue Expenses.** DETAILS 345.

CORPORATION TAX — *Concluded.*

Amount brought forward,		$140,053 66
Paid the following-named corporations on account of previous years: —		
American Bell Telephone Company,	$1,346 59	
Boston & Northern Street Railway Company,	9,907 01	
Old Colony Street Railway Company,	4,674 16	
Revere Water Company,	1,008 01	
		16,935 77
Total paid on account of previous years,		$156,989 43
RECAPITULATION.		
Paid on account of 1902,	$3,217,544 13	
Paid on account of previous years,	156,989 43	
		$3,374,533 56

DETAILS No. 345.

BOSTON ELEVATED RAILWAY COMPANY'S TAX.

[Acts 1897, chap. 500.]

Paid the following-named cities and towns: —		
Arlington,	$2,557 27	
Belmont,	1,118 13	
Boston,	58,126 13	
Brookline,	4,603 47	
Cambridge,	10,678 34	
Chelsea,	481 52	
Everett,	3,395 87	
Malden,	3,965 51	
Medford,	2,915 16	
Newton,	451 70	
Somerville,	7,993 64	
Watertown,	2,772 27	
		$99,059 01
Paid on account of previous years: —		
Brookline,	$3,710 80	
Somerville,	83 25	
		3,794 05
		$102,853 06
RECAPITULATION.		
Paid on account of 1902,	$99,059 01	
Paid on account of previous years,	3,794 05	
		$102,853 06

DETAILS No. 346.

NATIONAL BANK TAX.

[Revised Laws, chaps. 61 and 62.]

Paid to the following-named cities and towns: —

Abington,	$594 04	Chelmsford,	$854 65
Acton,	262 87	Chelsea,	2,169 06
Acushnet,	398 22	Cheshire,	537 71
Adams,	471 07	Chester,	22 11
Agawam,	504 03	Chesterfield,	111 51
Alford,	171 02	Chicopee,	1,140 19
Amesbury,	1,287 62	Chilmark,	110 69
Amherst,	1,335 86	Clinton,	296 53
Andover,	4,064 35	Cohasset,	2,060 08
Arlington,	4,157 07	Colrain,	239 47
Ashburnham,	138 60	Concord,	1,914 05
Ashby,	1,164 94	Conway,	234 78
Ashfield,	309 36	Cottage City,	67 51
Ashland,	114 98	Cummington,	22 87
Athol,	302 88	Dalton,	2,221 30
Attleborough,	471 26	Dana,	187 09
Auburn,	116 97	Danvers,	1,711 69
Avon,	63 53	Dartmouth,	2,707 17
Ayer,	166 72	Dedham,	1,566 23
Barnstable,	1,513 00	Deerfield,	468 57
Barre,	422 71	Dennis,	1,216 38
Becket,	208 14	Dighton,	826 38
Bedford,	234 96	Douglas,	109 52
Belchertown,	257 44	Dover,	310 38
Bellingham,	79 87	Dracut,	81 16
Belmont,	3,631 54	Dudley,	71 70
Berkley,	614 93	Dunstable,	76 19
Berlin,	176 54	Duxbury,	434 78
Bernardston,	370 11	East Bridgewater,	434 46
Beverly,	4,394 46	East Longmeadow,	27 16
Billerica,	205 26	Eastham,	19 63
Blackstone,	150 67	Easthampton,	367 34
Blandford,	93 44	Easton,	1,573 59
Bolton,	99 42	Edgartown,	405 89
Boston,	20,782 23	Egremont,	46 03
Bourne,	137 38	Enfield,	719 43
Boxborough,	21 18	Erving,	58 08
Boxford,	655 49	Essex,	1,837 55
Boylston,	110 81	Everett,	2,306 17
Braintree,	1,711 77	Fairhaven,	2,223 47
Brewster,	534 12	Fall River,	1,854 17
Bridgewater,	1,005 74	Falmouth,	2,228 30
Brimfield,	55 48	Fitchburg,	1,792 61
Brockton,	1,257 44	Florida,	33 08
Brookfield,	257 30	Foxborough,	248 18
Brookline,	30,297 14	Framingham,	1,785 85
Buckland,	144 80	Franklin,	180 46
Burlington,	17 73	Freetown,	1,261 21
Cambridge,	17,270 01	Gardner,	544 77
Canton,	478 74	Georgetown,	81 35
Carlisle,	27 52	Gill,	50 73
Carver,	625 91	Gloucester,	1,689 67
Charlemont,	140 19	Goshen,	7 99
Charlton,	246 53	Grafton,	359 04
Chatham,	1,042 37	Granby,	333 34

STATEMENT VII. Revenue Expenses. DETAILS 346.

NATIONAL BANK TAX — *Continued.*

Granville,	$154 09	Medford,	$4,500 54
Great Barrington,	637 67	Medway,	132 24
Greenfield,	1,723 24	Melrose,	2,557 45
Greenwich,	58 14	Mendon,	368 51
Groton,	1,065 93	Merrimac,	160 64
Groveland,	298 26	Methuen,	834 66
Hadley,	464 59	Middleborough,	1,549 93
Halifax,	46 63	Middlefield,	4 73
Hamilton,	643 80	Middleton,	29 90
Hampden,	28 90	Milford,	458 38
Hancock,	204 86	Millbury,	89 68
Hanover,	836 58	Millis,	253 88
Hanson,	104 27	Milton,	5,469 36
Hardwick,	480 67	Monson,	345 13
Harvard,	423 44	Montague,	387 30
Harwich,	351 75	Monterey,	23 81
Hatfield,	850 83	Nahant,	5,930 18
Haverhill,	3,515 60	Nantucket,	502 16
Hawley,	4 00	Natick,	2,308 04
Heath,	42 21	Needham,	911 72
Hingham,	2,036 86	New Bedford,	2,927 75
Hinsdale,	207 16	New Braintree,	71 71
Holbrook,	2,454 07	New Marlborough,	69 04
Holden,	217 64	New Salem,	132 03
Holliston,	822 86	Newbury,	1,441 76
Holyoke,	2,889 39	Newburyport,	3,305 31
Hopedale,	6,533 83	Newton,	23,017 69
Hopkinton,	463 76	Norfolk,	61 29
Hubbardston,	240 16	North Adams,	217 92
Hudson,	594 38	North Andover,	2,814 32
Hull,	27 46	North Attleborough,	452 63
Huntington,	166 02	North Brookfield,	89 35
Hyde Park,	1,049 54	North Reading,	78 81
Ipswich,	570 96	Northampton,	1,743 91
Kingston,	1,351 14	Northborough,	533 28
Lakeville,	240 94	Northbridge,	166 84
Lancaster,	921 40	Northfield,	278 29
Lanesborough,	73 38	Norton,	730 80
Lawrence,	1,619 84	Norwell,	736 20
Lee,	393 90	Norwood,	751 88
Leicester,	1,274 52	Oakham,	65 21
Lenox,	232 33	Orange,	260 24
Leominster,	844 50	Orleans,	615 74
Leverett,	45 25	Otis,	15 56
Lexington,	2,113 47	Oxford,	325 33
Leyden,	115 73	Palmer,	318 84
Lincoln,	380 26	Paxton,	16 57
Littleton,	301 01	Peabody,	1,949 01
Longmeadow,	1,429 21	Pelham,	10 89
Lowell,	8,166 51	Pembroke,	95 79
Ludlow,	72 42	Pepperell,	288 82
Lunenburg,	217 02	Peru,	11 83
Lynn,	4,206 59	Petersham,	221 83
Lynnfield,	81 48	Phillipston,	127 88
Malden,	7,117 96	Pittsfield,	1,686 06
Manchester,	3,263 46	Plainfield,	39 85
Mansfield,	265 29	Plymouth,	1,697 71
Marblehead,	1,112 46	Plympton,	72 47
Marion,	805 99	Prescott,	63 36
Marlborough,	1,315 53	Princeton,	106 89
Marshfield,	284 48	Provincetown,	475 97
Mattapoisett,	494 05	Quincy,	2,589 57
Maynard,	34 70	Randolph,	1,870 19
Medfield,	478 60	Raynham,	1,847 24

STATEMENT VII. Revenue Expenses. DETAILS 346.

NATIONAL BANK TAX — *Continued.*

Reading,	$1,452 41	Truro,	$228 41
Rehoboth,	24 65	Tyngsborough,	173 65
Revere,	94 84	Tyringham,	73 56
Richmond,	148 84	Upton,	130 81
Rochester,	66 14	Uxbridge,	306 58
Rockland,	430 43	Wakefield,	1,669 44
Rockport,	867 68	Wales,	20 96
Rowe,	25 75	Walpole,	299 58
Rowley,	450 92	Waltham,	818 94
Royalston,	974 75	Ware,	527 22
Rutland,	3 64	Wareham,	373 72
Salem,	5,576 62	Warren,	287 81
Salisbury,	105 23	Warwick,	195 64
Sandwich,	332 56	Watertown,	651 29
Saugus,	287 73	Wayland,	495 66
Savoy,	37 88	Webster,	892 89
Scituate,	232 89	Wellesley,	2,888 12
Sharon,	331 21	Wellfleet,	234 76
Sheffield,	372 22	Wenham,	349 57
Shelburne,	353 43	West Boylston,	28 82
Sherborn,	222 82	West Bridgewater,	320 04
Shirley,	124 93	West Brookfield,	176 99
Shrewsbury,	227 90	West Newbury,	833 00
Shutesbury,	27 25	West Springfield,	1,908 86
Somerset,	822 02	West Stockbridge,	311 89
Somerville,	4,937 16	West Tisbury,	334 91
South Hadley,	3,467 33	Westborough,	642 60
Southampton,	94 57	Westfield,	555 56
Southborough,	1,843 89	Westford,	507 66
Southbridge,	226 03	Westhampton,	194 55
Southwick,	111 60	Westminster,	815 31
Spencer,	1,758 69	Weston,	2,778 83
Springfield,	6,757 80	Westport,	881 77
Sterling,	240 85	Westwood,	858 15
Stockbridge,	1,016 15	Weymouth,	1,202 59
Stoneham,	1,144 51	Whately,	508 00
Stoughton,	238 97	Whitman,	416 40
Stow,	209 25	Wilbraham,	155 44
Sturbridge,	148 83	Williamsburg,	624 76
Sudbury,	886 11	Williamstown,	284 86
Sunderland,	113 38	Wilmington,	16 12
Sutton,	95 80	Winchendon,	570 98
Swampscott,	3,222 85	Winchester,	2,466 41
Swansea,	852 78	Winthrop,	737 96
Taunton,	3,019 46	Woburn,	2,798 47
Templeton,	1,386 22	Worcester,	8,262 24
Tewksbury,	478 24	Worthington,	54 11
Tisbury,	190 93	Wrentham,	437 49
Topsfield,	208 53	Yarmouth,	900 48
Townsend,	427 18		

Total paid cities and towns on account of 1902, . . . $388,157 70

Paid to the following-named institutions for savings: —

Abington Savings Bank,	$408 06	Attleborough Savings Bank,	$30 50
Amherst Savings Bank,	831 08	Barre Savings Bank,	287 09
Andover Savings Bank,	965 76	Bass River Savings Bank,	239 43
Arlington Five Cents Savings Bank,	120 83	Bay State Savings Bank,	66 08
Athol Savings Bank,	111 01	Belmont Savings Bank,	26 13

STATEMENT VII. **Revenue Expenses.** DETAILS 346.

NATIONAL BANK TAX — *Continued.*

Benjamin Franklin Savings Bank,	$72 12
Berkshire County Savings Bank,	788 60
Beverly Savings Bank,	554 30
Boston Five Cents Savings Bank,	1,816 74
Braintree Savings Bank,	119 43
Bridgewater Savings Bank,	258 09
Brighton Five Cents Savings Bank,	100 25
Bristol County Savings Bank,	1,155 29
Broadway Savings Bank,	444 08
Brockton Savings Bank,	57 51
Brookline Savings Bank,	97 87
Cambridge Savings Bank,	287 50
Cambridgeport Sav. Bank,	257 86
Canton Institution for Savings,	201 12
Cape Ann Savings Bank,	716 61
Cape Cod Five Cents Savings Bank,	116 70
Central Sav. Bank, Lowell,	665 14
Charlestown Five Cents Savings Bank,	2,320 27
Chelsea Savings Bank,	780 14
Chicopee Savings Bank,	113 00
Chicopee Falls Sav. Bank,	152 65
Citizens' Savings Bank, Fall River,	1,433 60
City Five Cents Savings Bank, Haverhill,	176 75
City Institution for Savings, Lowell,	2,327 70
City Sav. Bank, Pittsfield,	31 14
Clinton Savings Bank,	315 75
Cohasset Savings Bank,	52 02
Commonwealth Sav. Bank,	19 45
Conway Savings Bank,	25 00
County Savings Bank,	155 52
Crocker Institution for Savings,	69 25
Danvers Savings Bank,	488 07
Dedham Institution for Savings,	250 33
East Boston Savings Bank,	976 62
East Bridgewater Savings Bank,	170 43
East Cambridge Five Cents Savings Bank,	431 55
Easthampton Sav. Bank,	862 96
East Weymouth Sav. B'k,	147 98
Eliot Five Cents Sav. B'k,	188 66
Essex Savings Bank,	993 52
Fairhaven Institution for Savings,	259 69
Fall River Five Cents Savings Bank,	1,640 05
Fall River Savings Bank,	2,846 50
Farmers' and Mechanics' Savings Bank,	110 38
Fitchburg Savings Bank,	749 51
Florence Savings Bank,	94 50
Foxborough Savings B'k,	$230 65
Franklin Savings Bank,	1,404 67
Franklin Institution for Savings, Greenfield,	255 94
Gardner Savings Bank,	517 24
Georgetown Savings Bank,	39 68
Grafton Savings Bank,	111 50
Granite Savings Bank,	18 00
Great Barrington Savings Bank,	199 42
Greenfield Savings Bank,	621 72
Hampden Savings Bank,	1,045 91
Haverhill Savings Bank,	1,717 16
Haydenville Sav. Bank,	208 79
Hingham Institution for Savings,	193 37
Holliston Savings Bank,	90 21
Holyoke Savings Bank,	1,251 86
Home Savings Bank,	1,083 06
Hoosac Savings Bank,	36 00
Hopkinton Savings Bank,	283 17
Hudson Savings Bank,	216 79
Hyde Park Savings Bank,	122 33
Ipswich Savings Bank,	220 79
Lawrence Savings Bank,	224 80
Lee Savings Bank,	578 90
Leicester Savings Bank,	176 16
Lenox Savings Bank,	235 06
Leominster Savings Bank,	162 07
Lowell Five Cents Savings Bank,	621 66
Lowell Institution for Savings,	533 67
Ludlow Savings Bank,	5 50
Lynn Five Cents Savings Bank,	569 39
Lynn Institution for Savings,	685 14
Malden Savings Bank,	186 22
Marblehead Savings Bank,	191 39
Marlborough Sav. Bank,	679 09
Mechanics' Savings Bank, Holyoke,	447 82
Mechanics' Savings Bank in Lowell,	922 49
Mechanics' Savings Bank, Reading,	8 00
Medford Savings Bank,	369 00
Medway Savings Bank,	68 13
Melrose Savings Bank,	14 00
Merrimac Savings Bank,	28 69
Merrimack River Savings Bank,	301 29
Middleborough Savings Bank,	43 63
Middlesex Institution for Savings,	247 92
Milford Savings Bank,	680 88
Millbury Savings Bank,	416 36
Monson Savings Bank,	180 74
Nantucket Institution for Savings,	46 11
Natick Five Cents Savings Bank,	319 41

NATIONAL BANK TAX — *Continued.*

New Bedford Five Cents Savings Bank,	$663 44
New Bedford Institution for Savings,	4,291 11
Newburyport Five Cents Savings Bank,	336 70
Newburyport Institution for Savings,	2,655 05
Newton Savings Bank,	53 63
Newton Centre Savings Bank,	15 23
Nonotuck Savings Bank,	257 48
North Adams Sav. Bank,	472 50
Northampton Institution for Savings,	158 50
North Avenue Sav. Bank,	63 74
North Brookfield Savings Bank,	7 00
North Easton Sav. Bank,	319 19
North End Savings Bank,	524 80
North Middlesex Savings Bank,	71 60
Orange Savings Bank,	176 25
Palmer Savings Bank,	128 50
Pentucket Savings Bank,	51 26
People's Savings Bank, Brockton,	27 45
People's Savings Bank, Holyoke,	121 48
People's Savings Bank, Worcester,	2,395 18
Plymouth Five Cents Savings Bank,	180 67
Plymouth Savings Bank,	1,293 10
Provident Institution for Savings, Boston,	2,939 05
Provident Institution for Savings, Salisbury,	402 02
Quincy Savings Bank,	554 95
Randolph Savings Bank,	409 66
Rockland Savings Bank,	73 93
Roxbury Institution for Savings,	653 49
Salem Five Cents Savings Bank,	1,739 67
Salem Savings Bank,	1,655 40
Seamen's Savings Bank,	228 55
Shelburne Falls Savings Bank,	109 00
So. Adams Savings Bank,	263 69
So. Boston Savings Bank,	376 74
Southbridge Savings Bank,	249 21
So. Scituate Savings Bank,	$123 93
South Weymouth Savings Bank,	240 74
Spencer Savings Bank,	142 90
Springfield Five Cents Savings Bank,	517 42
Springfield Institution for Savings,	3,615 00
Stoneham Five Cents Savings Bank,	30 00
Suffolk Savings Bank,	1,462 29
Taunton Savings Bank,	377 75
Templeton Savings Bank,	50 02
Union Savings Bank, Fall River,	256 27
Union Institution for Savings,	572 54
Uxbridge Savings Bank,	304 03
Wakefield Savings Bank,	67 12
Wales Savings Bank,	12 03
Ware Savings Bank,	2,093 28
Wareham Savings Bank,	624 87
Warren Five Cents Savings Bank,	956 57
Warren Institution for Savings,	652 02
Warren Savings Bank,	152 90
Watertown Savings Bank,	112 62
Webster Five Cents Savings Bank,	316 42
Wellfleet Savings Bank,	273 28
Westborough Sav. Bank,	137 77
Westfield Savings Bank,	491 16
West Newton Sav. Bank,	55 28
Weymouth Savings Bank,	98 38
Whitinsville Sav. Bank,	323 89
Whitman Savings Bank,	32 50
Williamstown Sav. Bank,	23 00
Winchendon Sav. Bank,	286 58
Winchester Savings Bank,	133 22
Woburn Five Cents Savings Bank,	624 01
Worcester County Institution for Savings,	2,853 11
Worcester Five Cents Savings Bank,	688 19
Worcester Mechanics' Savings Bank,	1,685 57
Worcester North Savings Bank,	309 27
Woronoco Savings Bank,	115 50
Total paid institutions for savings on account of 1902,	$92,520 60

STATEMENT VII. Revenue Expenses. DETAILS 346.

NATIONAL BANK TAX — *Continued.*

Paid to the following-named insurance companies: —

American Insurance Co.,	$1,905 68	Mercantile Marine Insurance Co.,	$1,518 88
Boston Marine Ins. Co.,	5,815 36	North American Ins. Co.,	419 02
Holyoke Mutual Insurance Co.,	767 44	Springfield Fire and Marine Insurance Co.,	7,799 66
Mass. Hospital Life Insurance Co.,	744 11		

Total paid insurance companies on account of 1902, . . . $18,970 15

Paid to the following-named institutions: —

Abbott Academy,	$232 56	Boston Children's Friend Society,	$26 47
Admiral Sir Isaac Coffin Lancasterian Schools,	61 38	Boston Dispensary,	284 38
American Academy of Arts and Sciences,	254 97	Boston Episcopal Charitable Society,	151 90
American Antiquarian Society,	281 70	Boston Female Asylum,	755 80
American Baptist Missionary Union,	52 95	Boston Library Society,	200 59
American Board of Commissioners for Foreign Missions,	1,133 23	Boston Marine Society,	690 70
American Oriental Society,	27 61	Boston Port and Seamen's Aid Society,	189 69
American Unitarian Association,	14 42	Boston Society Natural History,	374 49
Amherst College,	1,717 55	Boston University,	81 90
Anna Jaques Hospital,	6 75	Boston Young Men's Christian Association,	34 57
Arms Library,	35 49	Bradford Academy,	7 04
Ashley School and Charitable Fund,	22 20	Braintree School Fund,	30 62
Associated Relief of Aged Women of New Bedford,	113 69	Bristol Academy,	193 84
Association for Relief of Aged and Destitute Women in Salem,	192 58	Charity of Edward Hopkins,	215 72
Atkinson School Fund,	14 86	Children's Mission,	35 01
Baptist Home,	1 17	Clarke School for Deaf Mutes,	206 08
Barre Library,	40 98	Clark University,	1,047 61
Benevolent Fraternity of Churches,	33 83	Congregational Educational Society,	798 41
Berkshire and Columbia Missionary Society,	25 58	Cooley Dickinson Hospital,	271 33
Berkshire Athenæum,	199 98	Deacons of the New South Church,	94 72
Berkshire County Home for Aged Women,	39 99	Deerfield Academy and Dickinson School,	249 33
Bertram Home for Aged Men, Salem,	42 18	Derby Academy,	78 97
Bethany Home for Young Women,	4 39	Essex Agricultural Society,	142 85
Bethesda Society, Boston,	8 64	Essex Institute, Salem,	139 35
Beverly Female Benevolent Society,	21 44	Faulkner Hospital Corporation,	8 14
Beverly Fuel Society,	19 46	Female Benevolent Society, South Danvers,	9 37
Boston Asylum and Farm School,	420 32	First Parish, Charlestown,	22 02
Boston Athenæum,	580 94	First Parish, Dorchester,	29 74
		Fisher Charitable Society,	128 72
		Florence Kindergarten,	44 35
		Free Hospital for Women,	6 19
		Franklin County Agricultural Society,	15 23

NATIONAL BANK TAX — *Continued.*

Gardner House for Elderly People,	$49 13
Grammar School, Town of Roxbury,	310 06
Hampden County Children's Aid Association,	8 03
Hingham Public Library,	39 76
Home for Aged Men,	971 34
Home for Aged Women, Boston,	214 89
Home for Aged Women, Woburn,	22 15
Home for Aged Women, Worcester,	547 47
Homœopathic Medical Dispensary,	78 50
House of Mercy, Pittsfield,	60 90
Howe School, Billerica,	18 43
Humane Society of the Commonwealth of Massachusetts,	501 37
Industrial House Charities of Springfield,	38 92
Industrial School for Girls, Boston,	70 73
Jamaica Plain Dispensary,	39 06
James Arnold Fund,	16 43
John Boylston Charitable Donations,	69 38
Leominster Home for Old Ladies,	76 23
Lyceum of the Town of New Bedford,	45 94
Lyman and Industrial Schools,	150 00
Lynn Hospital,	121 77
Marblehead Female Humane Society,	2 74
Marine Society, Newburyport,	93 62
Marine Society, Salem,	331 05
Marion Library Association,	126 16
Marion Natural History Society,	20 67
Mass. Baptist Charitable Society,	85 87
Mass. Bible Society,	683 97
Mass. Charitable Eye and Ear Infirmary,	64 76
Mass. Charitable Fire Society,	35 04
Mass. Charitable Society,	4 68
Mass. Congregational Charitable Society,	375 45
Mass. General Hospital,	1,051·94
Mass. Historical Society,	638 44
Mass. Home Missionary Society,	215 69
Mass. Infant Asylum,	45 71
Mass. Institute of Technology,	260 50
Mass. Society of the Cincinnati,	16 84
Mass. Universalist Convention,	$14 65
Memorial Hospital, Worcester,	1,343 81
Merrimac Humane Society,	4 35
Monson Academy,	80 49
Mount Holyoke Female Seminary,	963 00
Murdock Fund,	40 48
Museum of Fine Arts,	305 49
New Bedford Orphans' Home,	296 90
New Church Institute of Education,	37 86
New England Educational Society,	14 66
New England Home for Little Wanderers,	392 87
New England Moral Reform Society,	7 26
Newburyport Female Charitable Society,	13 02
Newburyport Howard Benevolent Society,	25 76
Newburyport Society for Aged Men,	36 45
Newburyport Society Relief of Aged Females,	55 43
Newton Theological Institute,	25 83
North Meeting-House in Salem,	27 70
Northern Baptist Education Society,	21 24
Old South Church, Members and Deacons of,	104 45
Overseers of the Poor in Boston,	292 43
Partridge Academy in Duxbury,	50 98
Peabody Acad. of Science,	59 24
Perley Free School,	105 49
Phillips Academy,	88 55
Plummer Farm School for Boys,	279 44
Preachers' Aid Society N. E. Cong. M. E. Church,	35 37
Public Library Association of Easthampton,	20 10
Putnam Free School,	52 70
Roxbury Home for Children and Aged Women,	24 89
St. Luke's Home,	21 18
St. Luke's Hospital, New Bedford,	70 41
Salem Athenæum,	67 21
Salem East India Marine Society,	28 58
Salem Female Charitable Society,	40 60
Salem Hospital,	398 83
Salem Seamen's Orphan and Children's Friend Society,	258 81

STATEMENT VII. **Revenue Expenses.** DETAILS 346.

NATIONAL BANK TAX — *Continued.*

Salem Tabernacle, Proprietors of,	$18 27
Samaritan Society, Salem,	42 72
Sanderson Academy,	26 07
Sawin Academy,	20 10
Seamen's Widow and Orphan Society of Salem,	104 54
Second Parish, Worcester,	6 33
Second Church, Managers and Deacons of,	20 95
Shelburne Falls Academy,	6 00
Smith Academy,	214 02
Smith College,	848 87
Social Law Library,	327 81
Society for the promotion of Theological Education,	349 37
Society for Propagating the Gospel among the Indians in North America,	97 12
Society for Relief of Widows and Orphans of Deceased Clergymen of P. E. Church,	140 37
Springfield Home for Aged Women,	120 23
Springfield Hospital,	289 73
Swain Free School,	$70 84
Tabor Academy,	953 23
Taunton Female Charitable Association,	197 72
Temporary Asylum D. F. Prisoners,	5 42
Tufts College,	217 58
Union Relief Association, Springfield,	14 06
Universalist Publishing House,	29 77
Warren Academy,	290 67
Wellesley College,	3 66
Wesleyan Academy,	128 84
Westfield Academy,	54 94
Williams Academy,	56 87
Williams College,	285 56
Williston Seminary,	133 45
Winchester Home for Aged Women,	68 92
Worcester Children's Friend Society,	36 11
Worcester District Medical Society,	48 16
Worcester Insane Hospital,	18 56
Worcester Polytechnic Institute,	881 67
Total paid institutions on account of 1902,	$31,503 58

Paid to the following-named cities and towns on account of previous years: —

Agawam,	$5 98
Amesbury,	4 42
Barnstable,	116 55
Beverly,	370 37
Bourne,	77 02
Braintree,	25 25
Brockton,	97 88
Brookline,	6,847 56
Cambridge,	61 53
Cohasset,	371 27
Dartmouth,	132 13
Dedham,	76 15
East Bridgewater,	4 50
Falmouth,	55 34
Grafton,	140 06
Harvard,	201 26
Haverhill,	59 94
Hingham,	64 95
Ipswich,	91 01
Lincoln,	42 92
Longmeadow,	124 29
Malden,	361 96
Manchester,	191 87
Marshfield,	8 85
Medfield,	$206 80
Medford,	8 57
Melrose,	1 47
Milton,	66 03
Nahant,	843 65
Needham,	63 75
Newbury,	175 57
Norwell,	21 66
Quincy,	24 47
Reading,	56 62
Salem,	23 45
Saugus,	26 90
Somerville,	118 64
Southborough,	94 40
Springfield,	1,413 77
Swampscott,	353 94
Waltham,	33 12
Wellesley,	130 54
West Bridgewater,	5 56
West Newbury,	115 73
West Springfield,	213 13
Weston,	181 12
Westport,	29 76
Yarmouth,	54 62
Total paid cities and towns on account of previous years,	$13,796 33

STATEMENT VII. **Revenue Expenses.** DETAILS 347 AND 348.

NATIONAL BANK TAX — *Concluded.*

Paid to the following-named institutions on account of previous years: —

American Academy of Arts and Sciences,	$56 64	
Ashley School and Charitable Fund,	23 23	
First Parish, Charlestown,	17 92	
Northern Baptist Society,	27 58	
		$125 37

RECAPITULATION.		
Paid cities and towns on account of 1902,	$388,157 70	
savings banks on account of 1902,	92,520 60	
insurance companies on account of 1902,	18,970 15	
institutions on account of 1902,	31,503 58	
cities and towns on account of previous years,	13,796 33	
institutions on account of previous years,	125 37	
		$545,073 73

DETAILS No. 347.

FOREIGN SHIPS.

[Revised Laws, chap. 12, sect. 7.]

Paid to the following-named cities and towns: —		
Boston,	$5,197 57	
Dennis,	174 73	
Everett,	74 02	
Harwich,	20 33	
Malden,	79 56	
Medford,	111 79	
New Bedford,	101 06	
Newton,	835 85	
Tisbury,	10 89	
Wellfleet,	550 75	
West Newbury,	3 45	
		$7,160 00

DETAILS No. 348.

MASSACHUSETTS SCHOOL FUND, REVENUE.

[Res. 1894, chap. 90; Acts 1902, chap. 29.]

Paid Massachusetts school fund,	$100,000 00

DETAILS No. 349.

PRISONS AND HOSPITALS LOAN SINKING FUND, REVENUE.

[Acts 1902, chap. 9.]

Paid prisons and hospitals loan sinking fund, ...	$5,831 30

DETAILS No. 350.

STATE HIGHWAY LOAN SINKING FUND, REVENUE.

[Acts 1902, chap. 10.]

Paid State highway loan sinking fund, ...	$105,640 82

DETAILS No. 351.

STATE HOUSE LOANS SINKING FUND, REVENUE.

[Acts 1902, chaps. 98 and 341.]

Paid State House loans sinking fund, ...	$90,307 36

DETAILS No. 352.

TEMPORARY LOANS.

[Res. 1902, chap. 2.]

National Shawmut Bank, Boston, ...	$2,225,000 00	
Metropolitan water loan fund, ...	1,000,000 00	
Commonwealth flats improvement fund, ...	604,209 91	
New England Trust Company, Boston, ...	325,000 00	
National Bank of Redemption, Boston, ...	250,000 00	
Second National Bank, Boston, ...	250,000 00	
National Bank of Commerce, Boston, ...	50,000 00	
Interest on metropolitan parks loan, series 2, . .	148 08	
		$4,704,357 99

DETAILS No. 353.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Revised Laws, chap. 32, sect. 71; Acts 1902, chaps. 108 and 203.]

Paid Hiram R. Williamson, treasurer Massachusetts State Firemen's Association, for the firemen's relief fund of Massachusetts,	$12,000 00

DETAILS No. 354.

ESCHEATED ESTATES.

[Revised Laws, chap. 138, sect. 18; Acts 1902, chaps. 98 and 341.]

Paid Joseph N. Pastern, administrator of the estate of Peter Calasho,	$1,341 69

DETAILS No. 355.

ANNUITIES OF MARTHA JOHONNOT.

[Res. 1841, chap. 65; 1843, chap. 73; Acts 1902, chap. 5.]

Estate of Catherine S. Fay,	$50 00	
Estate of Frances L. Prescott,	55 41	
		$105 41

DETAILS No. 356.

CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, chap. 293; 1902, chap. 98.]

Paid Barnstable County for repairs to Mashpee roads in 1902,	$300 00

DETAILS No. 357.

CONSTRUCTION OF ROADS IN TRURO.

[Acts 1901, chap. 227; 1902, chap. 98.]

Paid Barnstable County for repairs to Truro roads in 1902,	$500 00

DETAILS No. 358.

GRATUITIES.

Wife of Alexander McDonald, Res. 1902, chap. 11; Acts 1902, chap. 208,	$47 01	
John P. Ryan, Res. 1902, chap. 17; Acts 1902, chap. 208,	729 00	
Town of New Ashford, Res. 1902, chap. 18; Acts 1902, chap. 208,	500 00	
Lemuel D. Burr and Anna Burr, Res. 1902, chap. 34; Acts 1902, chap. 341,	150 00	
Charles E. Mitchell, Res. 1902, chap. 59; Acts 1902, chap. 341,	3,000 00	
Herman B. Cook, Res. 1902, chap. 80; Acts 1902, chap. 469,	60 00	
Amount carried forward,	$4,486 01	

STATEMENT VII. **Revenue Expenses.** DETAILS 359 AND 360.

GRATUITIES — *Concluded.*

Amount brought forward,	$4,486 01	
Widow of John N. Ball, Res. 1902, chap. 95; Acts 1902, chap. 469,	100 00	
Alexandrina Greene, Res. 1902, chap. 100; Acts 1902, chap. 532,	750 00	
Harry J. Dougan, Res. 1902, chap. 105; Acts 1902, chap. 532,	400 00	
Father of William L. Mooney, Res. 1902, chap. 106; Acts 1902, chap. 532,	100 00	
Walter H. Gilman, Res. 1902, chap. 108; Acts 1902, chap. 532,	500 00	
Widow of John Hopkins, Res. 1902, chap. 109; Acts 1902, chap. 532,	4,001 36	
Esther L. Bean, Res. 1902, chap. 113; Acts 1902, chap. 532,	350 00	
Lydia V. Jarvis, Res. 1902, chap. 123; Acts 1902, chap. 545,	700 00	
		$11,387 37

DETAILS No. 359.

UNCLAIMED DIVIDENDS FROM INSOLVENT CORPORATIONS.

[Revised Laws, chap. 13, sect. 95; Acts 1902, chaps. 98 and 341.]

EMIGRANT SAVINGS BANK.			
NAME OF DEPOSITOR.	Number of Book.		
Thomas Collier,	1,198	$1,140 20	
Mary Collier,	4,875	811 03	
			$1,951 23
UNITED ORDER OF THE GOLDEN LION.			
Paid sundry persons,		. . .	362 00
			$2,313 23

DETAILS No. 360.

NORTH METROPOLITAN SYSTEM OF SEWAGE DISPOSAL — MAINTENANCE.

[Acts 1889, chap. 439; 1902, chap. 51.]

COMMISSIONERS.		
Henry H. Sprague, chairman,	$416 67	
Henry P. Walcott,	375 00	
James A. Bailey, Jr.,	375 00	
		$1,166 67
SECRETARY.		
William N. Davenport,	. . .	375 00
AUDITOR.		
A. F. Bridgman,	. . .	220 83
Amount carried forward,	. . .	$1,762 50

STATEMENT VII. Revenue Expenses. DETAILS 361.

NORTH METROPOLITAN SYSTEM OF SEWAGE DISPOSAL — MAINTENANCE — *Concluded.*

Amount brought forward,	. . .	$1,762 50
EXPENSES.		
Woodbury & Leighton, contract,	$1,576 00	
Belting, shafting, pulleys, etc.,	66 33	
Bricks, drain pipe, tiles, etc.,	792 01	
Castings,	1,391 66	
Cement, lime, sand, etc.,	843 81	
Coal,	18 335 53	
Divers,	340 00	
Electric lighting, supplies, etc.,	384 24	
Engine supplies, lubricating oil, etc.,	2,751 86	
Expressage, freight, etc.,	800 74	
Hardware, tools, etc.,	1,013 28	
Hay, oats, etc.,	259 29	
Iron, steel, etc.,	460 30	
Lumber,	2,075 24	
Machinery and repairs,	190 40	
Maps, plans, photographs, etc.,	161 87	
Paints, oils, etc.,	1,243 10	
Pay roll, engineers, mechanics, laborers, etc.,	60,974 04	
Piles and driving same,	2,969 01	
Printing and binding,	367 92	
Rent of office,	312 50	
Rubber boots, clothing, etc.,	267 11	
Stationery and office supplies,	162 33	
Steam pipe and fittings,	1,518 46	
Stone,	735 75	
Sundries,	1,500 42	
Telephone,	655 30	
Transportation and travelling expenses,	543 26	
Wagons, horses, harness and stable supplies,	1,957 86	
Water rates,	2,744 64	
		107,394 26
		$109,156 76

DETAILS No. 361.

SOUTH METROPOLITAN SYSTEM OF SEWAGE DISPOSAL — MAINTENANCE.

[Acts 1889, chap. 439; 1902, chap. 13.]

ENGINEER.		
William M. Brown,	. . .	$416 67
EXPENSES.		
Cement, lime, sand, etc.,	$228 15	
City of Boston, receiving and disposing of sewage,	84,892 11	
Clerical assistance,	200 00	
Coal,	1,567 73	
Electric lighting and supplies,	132 39	
Engine supplies and repairs,	161 50	
Hardware, tools, etc.,	22 16	
Hay, oats, etc.,	39 50	
Amounts carried forward,	$87,243 54	$416 67

STATEMENT VII. Revenue Expenses. DETAILS 362 AND 363.

SOUTH METROPOLITAN SYSTEM OF SEWAGE DISPOSAL — MAINTENANCE — *Concluded.*

Amounts brought forward,	$87,243 54	$416 67
Lumber,	51 35	
Maps, photographs, plans, etc.,	53 60	
Pay roll, engineers, mechanics, laborers, etc.,	10,642 51	
Rent of office,	312 50	
Rubber boots, clothing, etc.,	51 66	
Stationery and office supplies,	87 96	
Steam pipe and fittings,	74 65	
Sundries,	253 80	
Telephone and telegrams,	94 65	
Travelling expenses,	21 95	
Water rates,	182 34	
		99,070 51
		$99,487 18

DETAILS No. 362.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, chap. 423.]

Massachusetts Agricultural College,	$16,666 66	
Massachusetts Institute of Technology,	8,333 34	
		$25,000 00

DETAILS No. 363.

BALLOT BOXES FOR CITIES AND TOWNS.

[Revised Laws, chap. 11; Acts 1902, chap. 20.]

Paid Gravity Ballot Box Company for 7 ballot boxes, delivered as follows: —		
City of Boston, 2 boxes at $50,	$100 00	
of Fall River, 1 box,	50 00	
Town of Brookfield, 1 box,	50 00	
of New Marlborough, 1 box,	50 00	
of Sutton, 2 boxesat $50,	100 00	
		$350 00
Paid Ideal Ballot Box Company for 1 box, delivered as follows: —		
City of Waltham, 1 box,	. . .	50 00
Paid New Haven Car Register Company for 10 ballot boxes, delivered as follows: —		
City of Gloucester, 1 box,	$50 00	
of Haverhill, 1 box,	50 00	
of Lowell, 2 boxes at $50,	100 00	
of New Bedford, 1 box,	50 00	
of Quincy, 1 box,	50 00	
Amounts carried forward,	$300 00	$400 00

STATEMENT VII. Revenue Expenses. DETAILS 364.

BALLOT BOXES FOR CITIES AND TOWNS — *Concluded.*

Amounts brought forward,	$300 00	$400 00
Town of Brookfield, 1 box,	50 00	
of Methuen, 1 box,	50 00	
of Revere, 1 box,	50 00	
of Scituate, 1 box,	50 00	
		500 00
Expressage,		20 00
Inspection,		68 34
		$988 34

DETAILS No. 364.

COMPENSATION OF INSPECTORS OF ANIMALS.

[Revised Laws, chap. 90, sect. 14; Acts 1902, chap. 50.]

Paid to the several towns specified in the counties of the Commonwealth for compensation of inspectors of animals, as follows: —

BARNSTABLE COUNTY.	
Bourne,	$11 75
Brewster,	15 00
Chatham,	20 00
Dennis,	24 55
Eastham,	28 37
Harwich,	25 00
Mashpee,	7 50
Orleans,	18 75
Provincetown,	15 00
Sandwich,	18 00
Truro,	12 50
Wellfleet,	12 50
Yarmouth,	30 12
	$239 04
BERKSHIRE COUNTY.	
Alford,	$12 50
Becket,	12 75
Cheshire,	16 95
Clarksburg,	12 50
Egremont,	15 75
Florida,	18 00
Hancock,	8 50
Hinsdale,	10 00
Lanesborough,	10 00
Lee,	100 00
Monterey,	12 00
Mt. Washington,	3 00
New Ashford,	15 00
New Marlborough,	13 12
Otis,	19 18
Peru,	5 00
Sandisfield,	24 75
Savoy,	8 00
Sheffield,	18 75
Tyringham,	15 75
Washington,	5 00
West Stockbridge,	$10 50
Windsor,	12 00
	$379 00
BRISTOL COUNTY.	
Acushnet,	$27 00
Berkley,	13 00
Dighton,	24 50
Fairhaven,	35 00
Freetown,	10 25
Freetown (1901),	10 00
Mansfield,	45 20
Norton,	18 15
Raynham,	15 75
Rehoboth,	75 00
Seekonk,	33 00
Somerset,	11 70
Swansea,	31 50
Westport,	48 62
	$398 67
DUKES COUNTY.	
Chilmark,	$10 00
Cottage City,	8 00
Edgartown,	32 00
Gay Head,	8 00
Gosnold,	10 00
Tisbury,	12 50
West Tisbury,	7 00
	$87 50
ESSEX COUNTY.	
Boxford,	$14 50
Essex,	9 75
Georgetown,	9 10
Groveland,	12 55
Lynnfield,	15 00
Merrimac,	25 00

STATEMENT VII. Revenue Expenses. DETAILS 364.

COMPENSATION OF INSPECTORS OF ANIMALS — *Continued.*

Middleton,	$15 00
Newbury,	11 25
Rowley,	11 00
Salisbury,	27 50
Topsfield,	8 47
Wenham,	10 00
West Newbury,	18 25
	$187 37

FRANKLIN COUNTY.

Ashfield,	$17 93
Bernardston,	33 00
Charlemont,	17 25
Colrain,	38 38
Conway,	51 50
Deerfield,	18 94
Erving,	7 63
Gill,	8 50
Hawley,	7 93
Heath,	7 00
Leverett,	12 50
Leyden,	8 50
Monroe,	5 00
New Salem,	16 00
Northfield,	17 50
Rowe,	12 50
Shelburne,	13 50
Shutesbury,	5 25
Sunderland,	22 25
Warwick,	7 95
Wendell,	5 88
Whately,	14 00
	$348 89

HAMPDEN COUNTY.

Agawam,	$17 20
Blandford,	26 50
Brimfield,	14 25
Chester,	7 55
East Longmeadow,	3 25
Granville,	17 25
Hampden,	7 50
Holland,	7 50
Ludlow,	15 88
Monson,	30 00
Montgomery,	13 27
Russell,	14 00
Southwick,	15 62
Tolland,	9 00
Wilbraham,	16 25
	$215 02

HAMPSHIRE COUNTY.

Belchertown,	$50 81
Chesterfield,	13 00
Cummington,	11 25
Enfield,	10 00
Goshen,	5 38
Granby,	9 12
Greenwich,	6 00
Hadley,	21 61
Hatfield,	28 00
Huntington,	43 12
Middlefield,	3 75
Pelham,	$10 00
Plainfield,	4 50
Prescott,	4 75
Southampton,	21 00
Westhampton,	8 50
Williamsburg,	14 10
Worthington,	11 50
	$276 39

MIDDLESEX COUNTY.

Acton,	$18 60
Ashby,	21 30
Ashland,	23 75
Ayer,	50 00
Bedford,	45 50
Billerica,	69 70
Boxborough,	15 00
Burlington,	50 00
Carlisle,	15 60
Chelmsford,	38 50
Dracut,	150 00
Dunstable,	17 25
Holliston,	21 50
Hopkinton,	69 07
Lincoln,	16 25
Littleton,	62 50
Maynard,	12 50
North Reading,	33 75
Pepperell,	36 25
Sherborn,	13 25
Shirley,	12 78
Stow,	25 00
Sudbury,	17 50
Tewksbury,	26 93
Townsend,	46 50
Tyngsborough,	13 00
Wayland,	125 00
Westford,	32 50
	$1,079 48

NORFOLK COUNTY.

Avon,	$50 00
Bellingham,	25 00
Foxborough,	75 00
Holbrook,	18 92
Medfield,	25 00
Medway,	30 00
Millis,	25 25
Norfolk,	25 00
Randolph,	50 00
Sharon,	37 50
Westwood,	47 36
Wrentham,	60 37
	$469 40

PLYMOUTH COUNTY.

Abington,	$78 88
Carver,	10 37
Duxbury,	35 00
East Bridgewater,	50 00
Halifax,	10 00
Hanover,	50 00
Hanson,	10 00
Kingston,	50 00

STATEMENT VII. Revenue Expenses. DETAILS 365 AND 366.

COMPENSATION OF INSPECTORS OF ANIMALS — *Concluded*

Lakeville,	$16 50
Marion,	18 31
Marshfield,	16 75
Mattapoisett,	28 00
Norwell,	16 25
Pembroke,	19 37
Plympton,	18 30
Rochester,	3 35
West Bridgewater,	50 00
	$481 08

WORCESTER COUNTY.

Ashburnham,	$51 85
Auburn,	9 50
Barre,	50 00
Berlin,	10 00
Bolton,	32 55
Boylston,	20 02
Brookfield,	19 90
Charlton,	33 50
Dana,	12 50
Douglas,	21 25
Dudley,	8 50
Grafton,	18 87
Hardwick,	25 00
Harvard,	16 77
Holden,	39 00
Hubbardston,	$42 50
Lunenburg,	47 38
Mendon,	14 50
Millbury,	15 00
New Braintree,	13 50
North Brookfield,	75 00
Northborough,	25 00
Oakham,	10 50
Oxford,	15 90
Paxton,	12 88
Petersham,	37 50
Phillipston,	9 00
Princeton,	28 50
Royalston,	27 50
Rutland,	43 75
Shrewsbury,	29 25
Southborough,	125 00
Sterling,	34 05
Sturbridge,	16 25
Sutton,	27 60
Templeton,	33 00
Upton,	25 75
Uxbridge,	40 00
Warren,	66 72
West Boylston,	11 50
West Brookfield,	51 28
Westminster,	30 50
	$1,278 52

Total paid inspectors in all counties, ... $5,440 36

DETAILS No. 365.

DISPOSAL OF SEWAGE AT THE MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.

[Acts 1893, chap. 83; 1902, chap. 98.]

Paid to the city of Waltham,	$820 89

DETAILS No. 366.

PAN-AMERICAN EXPOSITION AT BUFFALO, N. Y.

[Res. 1899, chap. 86; 1900, chap. 104; Acts 1899, chap. 481; 1900, chap. 479.]

COMMISSIONERS.

Charles E. Adams, chairman,
Frederick E. Clark,
Eliphalet T. Tift,
Walter Gilman Page,
Lombard Williams,
} Without compensation.

STATEMENT VII. Revenue Expenses. DETAILS 367 AND 368.

PAN-AMERICAN EXPOSITION AT BUFFALO, N. Y. — *Concl'd.*

EXPENSES.		
Josephine W. Chapman, architect, services and expenses,	$79 30	
Electric lighting and supplies,	36 41	
Freight and expressage,	44 42	
Furniture, etc.,	22 55	
Labor,	10 25	
Rent of office,	29 17	
Stationery and office supplies,	51 68	
Stenographers,	60 00	
Sundries,	35 27	
Telephone and telegrams,	40 81	
Travelling expenses,	12 90	
		$422 76

DETAILS No. 367.

PUBLICATION OF THE PROVINCE LAWS.

[Acts 1899, chap. 477; 1902, chap. 70.]

EDITOR.		
Melville M. Bigelow,	. . .	$2,000 00
CHIEF CLERK.		
Henry R. Gardner,	. . .	1,500 00
CLERKS.		
Julia A. Perley,	$900 00	
Juliette M. Averill,	900 00	
Elizabeth A. Purdon,	780 00	
Annah S. Remick,	780 00	
		3,360 00
EXPENSES.		
Stationery and office supplies,	$68 48	
Sundries,	33 59	
		102 07
PRINTING AND BINDING COMPLETED VOLUMES.		
Printing and binding, 750 copies volume 9,	$3,452 62	
" " " 750 copies volume 10,	3,846 64	
		7,299 26
		$14,261 33

DETAILS No. 368.

CARE AND MAINTENANCE OF PARK RESERVATIONS.

[Acts 1899, chap. 419; 1902, chaps. 80 and 362.]

GENERAL EXPENSES.			
COMMISSIONERS.			
William B. de las Casas, chairman,	$2,250 00		
Edwin B. Haskell,	300 00		
David N. Skillings,	300 00		

CARE AND MAINTENANCE OF PARK RESERVATIONS — *Continued.*

Ellerton P. Whitney,	$300 00		
Edwin U. Curtis,	300 00		
		$3,450 00	
SECRETARY.			
John Woodbury,		4,000 00	
CLERKS, ETC.			
Mary V. Habberly,	$1,000 00		
Alice Edson,	900 00		
Charlotte M. Campbell,	28 00		
		1,928 00	
INCIDENTAL AND CONTINGENT.			
Awnings and repairs,	$64 25		
Carriage hire,	158 24		
Maps, plans, etc.,	96 26		
Photographs, blue prints, etc.,	187 87		
Postage,	210 40		
Printing and binding,	759 75		
Publications,	83 09		
Rent and care of office,	2,721 88		
Stationery and office supplies,	562 87		
Sundries,	326 23		
Telephone and telegrams,	425 69		
Travelling expenses,	272 18		
		5,868 71	
			$15,246 71
BEAVER BROOK RESERVATION.			
Blacksmithing, horse shoeing, etc.,		$65 40	
Cement, lime, sand, etc.,		16 66	
Hardware,		14 95	
Harness and stable supplies,		28 85	
Hay, oats, etc.,		170 30	
Lumber, etc.,		49 03	
Paints, oils, etc.,		36 62	
Pay roll, —			
Care of grounds,	$1,372 02		
Police,	51 25		
		1,423 27	
Plumbing,		11 11	
Pruning trees,		150 00	
Sundries,		197 70	
Telephone and telegrams,		60 40	
Uniforms, repairs, etc.,		23 68	
			2,247 97
BLUE HILLS RESERVATION.			
Coal,		$28 00	
Drain pipe, etc.,		103 37	
Hardware, tools, etc.,		99 20	
Harness, stable supplies, etc.,		207 91	
Hay, oats, etc.,		2,414 23	
Horses,		985 00	
Labor of mechanics, etc.,		214 73	
Paints, oils, etc.,		67 14	
Pay rolls, —			
Care of grounds,	$13,050 52		
Police,	5,879 30		
Teaming,	1,179 40		
		20,109 22	
Amounts carried forward,		$24,228 80	$17,494 68

STATEMENT VII. Revenue Expenses. DETAILS 368.

CARE AND MAINTENANCE OF PARK RESERVATIONS — *Continued.*

Amounts brought forward,		$24,228 80	$17,494 68
Shoeing horses, etc.,		217 02	
Sundries,		417 71	
Telephone and telegrams,		171 43	
Uniforms, repairs, etc.,		461 16	
Wagons and repairs,		345 50	
Water,		47 00	
Wire,		280 00	
Wire fencing,		279 65	
			26,448 27
CHARLES RIVER RESERVATION.			
Blacksmithing, horse shoeing, etc.,		$135 30	
Castings,		176 00	
Hardware, tools, etc.,		298 28	
Harness, stable supplies, etc.,		20 61	
Hay, oats, etc.,		398 15	
Labor, mechanics, etc.,		543 48	
Lighting,		38 65	
Lumber, etc.,		382 70	
Medicines and hospital supplies,		11 32	
Oars, boat supplies, etc.,		168 23	
Paints, oils and labor,		441 77	
Pay rolls, —			
Care of grounds,	$4,962 92		
Police,	8,622 93		
Teaming,	2,584 30		
		16,170 15	
Sand, gravel, loam, etc.,		1,055 39	
Seeds, plants, trees, etc.,		222 40	
Street roller,		170 00	
Sundries,		901 96	
Telephone and telegrams,		125 68	
Uniforms, caps, badges and repairs,		348 15	
Wagons, bicycles and repairs,		506 19	
Water,		545 30	
			22,659 71
HEMLOCK GORGE RESERVATION.			
Hardware, etc.,		$14 58	
Labor,		191 08	
Lumber, etc.,		35 42	
Pay rolls, —			
Care of grounds,	$790 60		
Police,	925 00		
		1,715 60	
Sundries,		54 55	
Uniforms, caps, badges and repairs,		29 95	
Water rates,		20 00	
			2,061 18
LYNN SHORE RESERVATION.			
Labor, mechanics, etc.,		$179 00	
Pay rolls, —			
Care of grounds,	$144 00		
Police,	557 50		
		701 50	
Sundries,		4 40	
			884 90
MIDDLESEX FELLS RESERVATION.			
Blacksmithing, horse shoeing, etc.,		$252 33	
Carpenters,		207 25	
Amounts carried forward,		$459 58	$69,548 74

STATEMENT VII. **Revenue Expenses.** DETAILS 368.

CARE AND MAINTENANCE OF PARK RESERVATIONS — *Continued.*

Amounts brought forward,		$459 58	$69,548 74
Cement, lime, sand, etc.,		148 35	
Coal,		129 00	
Electric light and supplies,		429 96	
Hardware, tools, etc.,		572 86	
Harness, stable supplies, etc.,		107 81	
Hay, oats, etc.,		755 45	
Horses,		350 00	
Labor, mechanics, etc.,		73 25	
Lumber, etc.,		959 98	
Masons,		109 00	
Paints, oils and labor,		478 36	
Pay rolls, —			
Care of grounds,	$13,534 53		
Police,	4,844 63		
Teaming,	2,925 00		
		21,304 16	
Stone crusher,		92 30	
Sundries,		744 53	
Telephone and telegrams,		164 87	
Uniforms, caps, badges and repairs,		360 38	
Wagons, etc., and repairs,		233 95	
			27,473 79
MYSTIC RIVER RESERVATION.			
Pay roll, —			
Care of grounds,		$346 97	
Sundries,		103 58	
			450 55
NEPONSET RIVER RESERVATION.			
Pay rolls, —			
Care of grounds,	$891 10		
Police,	387 50		
		$1,278 60	
Sundries,		8 00	
Wire fence,		191 25	
			1,477 85
QUINCY SHORE RESERVATION.			
Pay rolls, —			
Care of grounds,		$60 60	
Teaming,		85 55	
			146 15
REVERE BEACH RESERVATION.			
Blacksmithing, horse shoeing, etc.,		$126 11	
Board of employees,		242 60	
Bricks,		804 60	
Cement, lime, sand, etc.,		38 13	
Coal,		224 56	
Electric lighting and supplies,		1,884 73	
Electric motor,		120 00	
Hardware, etc.,		86 19	
Harness, stable supplies, etc.,		91 93	
Hay, oats, etc.,		532 26	
Labor, mechanics, etc.,		249 10	
Lawn seats,		100 00	
Lumber, etc.,		210 20	
Paints, oils and labor,		121 51	
Amounts carried forward,		$4,831 92	$99,097 08

STATEMENT VII. Revenue Expenses. DETAILS 368.

CARE AND MAINTENANCE OF PARK RESERVATIONS — *Concluded.*

Amounts brought forward,		$4,831 92	$99,097 08
Pay rolls, —			
Care of grounds,	$4,192 14		
Police,	11,561 68		
Teaming,	816 50		
		16,570 32	
Police equipments and supplies,		9 90	
Rubbish barrels,		79 80	
Sewing machines,		104 23	
Sundries,		650 03	
Telephone and telegrams,		282 96	
Transportation and travelling expenses,		98 26	
Uniforms, etc., cleansing and repairs,		627 73	
Wagons, etc., and repairs,		310 20	
			23,565 35
STONY BROOK RESERVATION.			
Blacksmithing, horse shoeing, etc.,		$13 45	
Hardware, etc.,		44 66	
Hay, oats, etc.,		259 65	
Pay rolls, —			
Care of grounds,	$2,552 80		
Police,	1,262 95		
		3,815 75	
Sundries,		49 30	
Telephone and telegrams,		51 98	
Uniforms, etc., cleansing and repairs,		79 47	
Wagons, etc., and repairs,		75 00	
Water rates,		17 00	
			4,406 26
WINTHROP BEACH RESERVATION.			
Carpenters,		$48 40	
Cement, lime, sand, etc.,		27 80	
Coal,		15 06	
Electric lighting and supplies,		490 00	
Hardware, etc.,		26 95	
Lumber, etc.,		399 70	
Masons,		81 12	
Paints, oils and labor,		24 40	
Paving,		170 00	
Pay rolls, —			
Care of grounds,	$1,422 60		
Police,	927 50		
Teaming,	722 00		
		3,072 10	
Plumbing supplies and labor,		51 98	
Sundries,		109 41	
Telephone and telegrams,		30 97	
Uniforms, etc., cleansing and repairs,		27 20	
Water rates,		325 61	
			4,900 70
			$131,969 39

DETAILS No. 369.

CARE AND MAINTENANCE OF BOULEVARDS AND PARKWAYS.

[Acts 1899, chap. 419; 1902, chap. 104.]

GENERAL EXPENSES.			
COMMISSIONERS.			
William B. de las Casas,	$2,250 00		
Edwin U. Curtis,	300 00		
Edwin B. Haskell,	300 00		
David N. Skillings,	300 00		
Ellerton P. Whitney,	300 00		
		$3,450 00	
SUPERINTENDENT OF CONSTRUCTION.			
A. L. Richards,		2,500 00	
CLERKS, ETC.			
Edith M. Weeks,	$566 68		
W. H. Gowell,	464 33		
H. P. Granger,	326 66		
Anna P. Robinson,	295 00		
Charlotte Campbell,	139 00		
Ethel G. Kingsley,	77 00		
		1,868 67	
CONTINGENT AND INCIDENTAL.			
Furniture, etc.,	$320 45		
Maps, plans, etc.,	284 21		
Photographs, blue prints, etc.,	100 69		
Postage,	123 73		
Printing and binding,	362 07		
Rent of office, lighting, etc.,	2,747 32		
Stationery and office supplies,	551 62		
Sundries,	417 05		
Telephone and telegrams,	179 39		
Transportation and travelling expenses,	229 28		
Uniforms, etc.,	76 91		
		5,392 72	
			$13,211 39
BLUE HILLS PARKWAY.			
Harness and repairs, stable supplies, etc.,		$104 50	
Horse,		144 25	
Labor, mechanics, etc.,		150 88	
Lighting and care of gas lamps,		2,430 00	
Lumber, etc.,		12 35	
Pay rolls, —			
Care of grounds,	$1,628 60		
Police,	3,274 01		
Teaming,	1,136 29		
		6,038 90	
Sprinkling wagon and repairs,		57 15	
Stone crushers, road rollers, etc.,		170 00	
Sundries,		47 06	
Telephone and telegrams,		44 85	
Uniforms, etc., cleansing and repairs,		201 50	
Water,		573 82	
			9,975 26
FRESH POND PARKWAY.			
Grass seed,		$20 20	
Lighting and care of gas lamps,		411 45	
Amounts carried forward,		$431 65	$23,186 65

STATEMENT VII. Revenue Expenses. DETAILS 369.

CARE AND MAINTENANCE OF BOULEVARDS AND PARKWAYS — *Continued.*

Amounts brought forward,		$431 65	$23,186 65
Pay rolls, —			
Care of grounds,	$99 00		
Police,	926 25		
Teaming,	83 25		
		1,108 50	
Sundries,		49 46	
Uniforms, etc., cleansing and repairs,		60 67	
			1,650 28
FURNACE BROOK PARKWAY.			
Labor, care of grounds, etc.,			33 05
MIDDLESEX FELLS PARKWAY.			
Bicycles, supplies and repairs,		$157 40	
Cement, lime, sand, etc.,		451 28	
Coal,		61 50	
Edgestones and setting same,		1,105 48	
Harness, stable supplies, etc.,		214 85	
Labor, grading, etc.,		79 03	
Lighting and care of gas lamps,		6,030 00	
Lumber, hardware and building supplies,		1,296 02	
Paving,		448 01	
Pay rolls, —			
Care of grounds,	$4,679 59		
Police,	4,253 00		
Teaming,	3,359 40		
		12,291 99	
S one crushers, road rollers, etc.,		113 57	
Sundries,		341 85	
Telephone and telegrams,		95 30	
Travelling expenses,		94 59	
Uniforms, etc., cleansing and repairs,		451 88	
Wagons and repairs,		129 00	
Water rates,		247 31	
Wire fencing,		54 32	
			23,663 38
MYSTIC RIVER PARKWAY.			
Blacksmithing, horse shoeing, etc.,		$22 85	
Cement, lime, sand, etc.,		817 86	
Edgestones and setting same,		1,561 61	
Harness, stable supplies, etc.,		40 85	
Hay, oats, etc.,		48 70	
Labor, grading, etc.,		1,982 94	
Lighting and care of gas lamps,		2,580 00	
Lumber, hardware, etc.,		124 14	
Paints, oils and labor,		27 08	
Pay rolls, —			
Care of grounds,	$3,104 81		
Police,	2,267 00		
Teaming,	1,883 20		
		7,255 01	
Sundries,		112 21	
Telephone and telegrams,		90 10	
Uniforms, etc., cleansing and repairs,		135 49	
Wagons, etc., and repairs,		17 90	
Water rates,		102 33	
			14,919 07
Amount carried forward,			$63,452 43

STATEMENT VII. Revenue Expenses. DETAILS 370.

CARE AND MAINTENANCE OF BOULEVARDS AND PARKWAYS — *Concluded.*

Amount brought forward,			$63,452 43
NAHANT BEACH PARKWAY.			
Pay rolls, —			
Care of grounds,	$730 63		
Police,	720 00		
Teaming,	40 00		
		$1,490 63	
Sundries,		129 04	
Telephone and telegrams,		37 11	
Transportation and travelling expenses,		36 90	
Uniforms, etc., cleansing and repairs,		89 75	
			1,783 43
NEPONSET RIVER PARKWAY.			
Labor,			3 50
REVERE BEACH PARKWAY.			
Crushed stone, sand, gravel, etc.,		$204 13	
Edgestones and setting same,		514 94	
Electric lighting, supplies, etc.,		1,012 52	
Hardware, etc.,		156 30	
Hay, oats, etc.,		125 20	
Labor, grading, etc.,		100 00	
Lighting and care of gas lamps,		1,662 08	
Lumber, etc.,		89 76	
Pay rolls, —			
Care of grounds,	$2,315 50		
Police,	3,092 50		
Teaming,	2,224 25		
		7,632 25	
Seeds and plants,		50 65	
Sprinkling wagons,		1,747 30	
Stone crushers, road rollers, etc.,		228 50	
Sundries,		200 60	
Telephone and telegrams,		133 87	
Uniforms, etc., cleansing and repairs,		200 63	
Water rates,		853 69	
			14,912 42
			$80,151 78

DETAILS No. 370.

CARE AND MAINTENANCE OF NANTASKET BEACH RESERVATION.

[Acts 1899, chap. 464; 1902, chap. 72.]

Board of employees,	$1,649 19	
Coal,	343 04	
Electric lighting and supplies,	1,022 35	
Furniture, etc.,	171 00	
Hardware, etc.,	73 64	
Labor,	267 39	
Loam, gravel, sand, etc.,	527 50	
Paints, oils and labor,	15 00	
Amount carried forward,	$4,069 11	

STATEMENT VII. Revenue Expenses. DETAILS 371 AND 372.

CARE AND MAINTENANCE OF NANTASKET BEACH RESERVATION — *Concluded.*

Amount brought forward,		$4,069 11	
Pay rolls, —			
Care of grounds,	$1,378 00		
Police,	6,551 50		
Teaming,	817 54		
		8,747 04	
Repairs to pavements,		600 00	
Sundries,		581 52	
Telephone and telegrams,		180 50	
Uniforms, etc., cleansing and repairs,		334 17	
Water rates,		450 73	
			$14,963 07

DETAILS No. 371.

STATE BOARD OF BAR EXAMINERS' EXPENSES, REVENUE.

[Revised Laws, chap. 165, sects. 39 and 40; Acts 1902, chap. 98.]

EXAMINERS.			
Henry S. Dewey, chairman,	Compensation paid from fees.[1]		
Frederick L. Greene, secretary,			
Hollis R. Bailey,			
Milton Reed,			
George S. Taft,			
EXPENSES.			
Advertising,		$149 60	
Clerical assistance,		167 13	
Postage,		22 00	
Printing,		50 75	
Rent of office,		504 13	
Stationery and office supplies,		152 54	
Sundries,		37 07	
Travelling expenses,		86 64	
			$1,169 86

DETAILS No. 372.

REPAIRING ROADS AND BRIDGES IN THE TOWN OF CHESTER.

[Res. 1901, chap. 87; Acts 1901, chap. 532.]

Paid treasurer town of Chester,	$1,366 50

[1] See Details No. 417.

DETAILS No. 373.

WACHUSETT MOUNTAIN STATE RESERVATION.

[Acts 1899, chaps. 378 and 481; 1901, chaps. 496 and 532.]

Mary N. Bolton, 186 2/10 acres of land,	$3,775 00	
S. F. Mason, 20.08 acres of land,	1,533 30	
George C. Upton *et al.*, in full settlement of claim for the taking, as the property of Joseph Hager or Hager and Upton, of 16.2 acres of land in Winchester,	250 00	
S. R. Heywood, trustee, 1.03 acres of land,	40 00	
Elliott H. Peabody, examining and recording titles, etc.,	1,016 74	
Arbitration,	75 00	
Clerical assistance,	2 50	
Stone posts,	54 00	
		$6,746 54

DETAILS No. 374.

GREYLOCK STATE RESERVATION.

[Acts 1902, chaps. 514 and 545.]

Paid for land purchased from the parties named below, as follows: —		
S. P. Thayer,	$3,250 00	
L. Perkins,	3,009 83	
N. Goodell,	2,700 00	
C. B. Hubbell,	1,300 00	
G. L. Follett,	890 00	
A. B. Roys,	600 00	
L. B. Jenks,	314 00	
City of North Adams,	304 20	
H. C. Benton,	200 00	
J. E. Lamb,	200 00	
Recording takings,	20 10	
		$12,788 13

DETAILS No. 375.

CONSTRUCTION OF STAIRCASE TO REPORTERS' GALLERY FROM VESTIBULE OF THE REPRESENTATIVES' CHAMBER.

[Res. 1901, chap. 13; Acts 1901, chap. 324.]

Woodbury & Leighton,	$91 16

DETAILS No. 376.

NEW BEDFORD TEXTILE SCHOOL.

[Res. 1901, chap. 70; Acts 1902, chaps. 469 and 545.]

Paid treasurer, ...	$26,000 00

DETAILS No. 377.

LOWELL TEXTILE SCHOOL.

[Res. 1902, chap. 21; Acts 1902, chap. 208.]

Paid treasurer, ...	$20,000 00

DETAILS No. 378.

MONUMENT AT VICKSBURG, MISS.

[Res. 1902, chap. 26; Acts 1902, chap. 208.]

Mrs. Theodore A. Ruggles Kitson, ...	$2,000 00	
Travelling expenses of commission to select site, .	380 00	
Views of site (photographic), ...	10 00	
		$2,390 00

DETAILS No. 379.

MONUMENT AT ANDERSONVILLE, GA.

[Res. 1900, chap. 77; Acts 1900, chap. 436.]

DEDICATION.		
American flag, ...	$28 60	
Clerical assistance, ...	32 55	
Photographs, ...	15 59	
Plans, ...	45 00	
Postage, ...	42 00	
Printing, ...	432 64	
Sundries, ...	20 91	
Travelling expenses, ...	73 85	
		$691 14

DETAILS No. 380.

MONUMENT ON DORCHESTER HEIGHTS.

[Res. 1901, chap. 97; 1902, chap. 88; Acts 1901, chap. 582; 1902, chaps. 185 and 469.]

CONSTRUCTION.		
Norcross Brothers, contract,	$7,251 00	
Peabody & Stearns,	362 55	
		$7,613 55
DEDICATION.		
Building staging,	$192 00	
Carriage hire,	221 50	
Clerical assistance,	184 50	
Decorations,	140 00	
Expenses of Grand Army of the Republic posts,	400 00	
Horse hire,	116 00	
Labor,	81 45	
Lunches,	108 65	
Music,	330 00	
Postage,	28 00	
Printing,	230 76	
Sundries,	61 00	
Transportation and pay of military,	2,249 69	
Transportation of marines,	24 00	
		4,367 55
		$11,981 10

DETAILS No. 381.

PORTRAITS OF AUDITORS OF THE COMMONWEALTH.

[Res. 1902, chap. 19; Acts 1902, chap. 208.]

Notman Photograph Company,	$300 00

DETAILS No. 382.

PORTRAITS OF GOVERNORS.

[Res. 1899, chap. 89; Acts 1901, chap. 375.]

W. G. Page, portrait of Benjamin F. Butler,	$500 00

DETAILS No. 383.

PORTRAITS OF TREASURERS AND RECEIVERS GENERAL OF THE COMMONWEALTH.

[Res. 1901, chap. 91; Acts 1901, chap. 582.]

Photographs,	$170 00	
Hanging, etc.,	6 75	
		$176 75

DETAILS No. 384.

STATUE OF MAJ.-GEN. NATHANIEL PRENTISS BANKS.

[Res. 1897, chap. 79; Acts 1900, chap. 291.]

Henry W. Kitson, contract, ...	$2,000 00

DETAILS No. 385.

STATUE OF MAJ.-GEN. JOSEPH HOOKER.

[Res. 1896, chap. 43; Acts 1900, chap. 186.]

Daniel C. French and Edward C. Potter, contract, . . .	$12,000 00

DETAILS No. 386.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Res. 1902, chap. 6; Acts 1902, chap. 208.]

City clerk, Lowell, Mass., refund of fine paid to the Treasurer of the Commonwealth by error, ...	$300 00

DETAILS No. 387.

COMMITTEE ON COMPENSATION TO CERTAIN TOWNS BY REASON OF THE CONSTRUCTION OF THE WACHUSETT RESERVOIR.

[Res. 1901, chap. 101; Acts 1902, chap. 208.]

F. S. Hall, —		
Services, ...	$625 00	
Expenses, ...	87 50	
		$712 50
J. L. Hobson, —		
Services, ...	$625 00	
Expenses, ...	58 80	
		683 80
T. W. Kenefick, —		
Services, ...	$625 00	
Expenses, ...	82 46	
		707 46
Advertising, ...		11 00
Rent of hall for hearings, ...		141 42
		$2,256 18

DETAILS No. 388.

COMMITTEE TO CONSIDER AND REPORT ON THE ADVISABILITY OF CONSTRUCTING A DAM ACROSS THE CHARLES RIVER BETWEEN THE CITIES OF BOSTON AND CAMBRIDGE.

[Res. 1901, chap. 105; Acts 1901, chap. 582; 1902, chap. 469.]

Henry S. Prichett, chairman, . } Compensation to be determined by the Governor and Council. Samuel M. Mansfield, Colonel of Engineers, U. S. A., . . Richard H. Dana, . . .		
Joseph W. Lund, secretary, ...	$2,500 00	
J. L. Freeman, engineer-in-chief, and assistants, as per pay rolls, ...	11,731 43	
H. W. Clark and assistants, bacteriological investigation and report, ...	487 32	
G. W. Field, biological investigation and report, .	250 00	
C. J. Collier, ...	204 58	
J. W. Lawton, ...	174 00	
W. A. Jones, Lieutenant-Colonel of Engineers, U. S. A., expert services, ...	150 00	
S. M. Mansfield, Colonel of Engineers, U. S. A., expenses attending meetings of committee, . .	123 60	
W. F. Murray, stenographer, ...	385 00	
Advertising, ...	77 66	
Apparatus, ...	397 07	
Boat hire, ...	510 80	
Carpenters, ...	492 76	
Carriage hire, ...	39 95	
Electrical supplies, ...	68 69	
Expressage, etc., ...	26 75	
Furniture, ...	37 00	
Maps, photographs, plans, etc., ...	154 23	
Newspapers, clippings, etc., ...	11 65	
Postage, ...	25 24	
Printing and binding, ...	144 48	
Rent and care of office, ...	580 35	
Stationery and office supplies, ...	142 95	
Stenographers, etc., ...	149 31	
Sundries, ...	152 92	
Surveying instruments, etc., ...	15 40	
Telephone and telegrams, ...	67 77	
Travelling expenses, ...	551 32	
		$19,652 23

DETAILS No. 389.

STATE PRINTING CONTRACT.

[Res. 1902, chap. 46; Acts 1902, chap. 341.]

Advertising, ...	$52 13

DETAILS No. 390.

COMPLETION OF LITTLE'S BRIDGE IN THE TOWNS OF MARSHFIELD AND SCITUATE.

[Acts 1902, chaps. 270 and 341.]

Joseph Ross, contract,	. . .	$1,280 59
Compensation of county commissioners, —		
J. Dwelley,	$25 00	
W. Rankin,	25 00	
W. H. Faunce,	25 00	
		75 00
E. S. Shaw, engineer,	. . .	50 00
		$1,405 59

DETAILS No. 391.

MEDALS FOR MINUTE-MEN OF 1861.

[Res. 1902, chaps. 62 and 111; Acts 1902, chaps. 341 and 532.]

Clerical assistance,	$18 00	
Postage,	43 00	
Printing,	25 13	
Stationery,	7 50	
		$93 63

DETAILS No. 392.

BOSTON, CAPE COD & NEW YORK CANAL COMPANY, INTEREST.

[Res. 1902, chap. 78; Acts 1902, chap. 469.]

Paid to the treasurer of the Boston, Cape Cod & New York Canal Company accrued interest on two hundred thousand dollars, deposited with the Treasurer of the Commonwealth under the provisions of the Acts of 1899, chapter 448,	$10,587 38

DETAILS No. 393.

COMMITTEE ON CORPORATION LAWS.

[Acts 1902, chaps. 335 and 532.]

Hosea M. Knowlton,[1] chairman, Charles G. Washburn, Frederick J. Stimson, — Compensation to be determined by the Governor and Council.		
Advertising,	$563 68	
Clerical assistance,	631 10	
Amount carried forward,	$1,194 78	

[1] Died Dec. 18, 1902.

STATEMENT VII. Revenue Expenses. DETAILS 394.

COMMITTEE ON CORPORATION LAWS — *Concluded.*

Amount brought forward,	$1,194 78	
Postage,	12 51	
Printing,	44 42	
Publications, etc.,	13 70	
Stationery and office supplies,	27 81	
Sundries,	8 65	
Telephone and telegrams,	14 12	
Travelling expenses,	39 32	
		$1,355 31

DETAILS No. 394.

STATE BOARD OF PUBLICATION.

[Acts 1902, chaps. 438 and 532.]

Postage,	$2 00	
Printing,	15 47	
Stationery,	9 10	
		$26 57

PART II.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS

AND

STATEMENT OF FUNDED DEBT AND THE RESOURCES PLEDGED TO ITS PAYMENT.

The statistical tables showing the transactions on account of funds, and the debt of the Commonwealth, are arranged under the following statements: —

VIII. Receipts and payments on account of funds.
IX. Investments of the funds, etc., including details of the transactions thereof in 1902.
X. Resources and liabilities.
XI. Resources in detail.
XII. Debts and liabilities in detail.
XIII. Funds, the income of which is specifically appropriated.
XIV. Trust funds, etc., in detail.
XV. Trust deposits in detail.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

The transactions on account of the several funds and trust deposits show the following aggregates for the year ending Dec. 31, 1902: —

Cash on hand Jan. 1, 1902,	$4,830,901 21
Cash receipts during the year,	29,169,275 08
Total,	$34,000,176 29
Payments on these accounts,	28,874,256 62
Cash on hand Jan. 1, 1903,	$5,125,919 67

Distribution of Cash Balance.

The cash on hand, as shown above, belongs to the following funds and accounts: —

Sinking and Trust Funds.

Abolition of grade crossings loan sinking fund,	$16,419 39	
Armory loan sinking fund,	11,889 68	
Boston, Hartford & Erie Railroad loan sinking fund,	992 94	
Harbor improvement loan sinking fund,	2,749 33	
Massachusetts war loan sinking fund,	248 81	
Medfield Insane Asylum loan sinking fund,	371 86	
Metropolitan parks loan sinking fund,	9,027 42	
Metropolitan sewerage loan sinking fund,	111,054 04	
Metropolitan water loan sinking fund,	1,975 11	
Prisons and hospitals loan sinking fund,	66,291 09	
State highway loan sinking fund,	17,403 09	
State House loans sinking fund,	29,545 46	
Harbor compensation fund,	76,422 99	
Massachusetts school fund,	1,208,188 43	
Commonwealth's flats improvement fund,	180,807 31	
Massachusetts volunteers' fund,	919 25	
Harbor improvement loan fund,	17,878 44	
Technical educational fund, Commonwealth's grant,	575 35	
Technical educational fund, United States grant,	81,749 28	
Total cash sinking and trust funds,		$1,834,509 27

Incomes.

Income of harbor compensation fund,	$3,093 07	
Income of Massachusetts school fund,	107,679 02	
Amounts carried forward,	$110,772 09	$1,834,509 27

Amounts brought forward,	$110,772 09	$1,834,509 27
Income of Millicent library corporation,	205 94	
Income of Rogers book fund,	99 54	
Income of technical educational fund, Commonwealth's grant,	639 00	
Income of technical educational fund, United States grant,	1,396 28	
Cash in incomes,		113,112 85

Other Funds.

Abolition of grade crossings loan fund, Boston, Hyde Park and Dedham,	$60,094 68	
Abolition of grade crossings loan fund,	279,478 68	
Armory loan fund,	289,642 84	
Bar examiners' fees fund,	280 00	
Danvers Insane Hospital fund,	53,394 18	
Improving South Bay in the city of Boston fund,	29,242 61	
Land registration fund,	2,563 59	
Massachusetts Hospital for Consumptives loan fund,	6,142 67	
Massachusetts Hospital for Dipsomaniacs and Inebriates fund,	28,118 65	
Massachusetts Hospital for Epileptics loan fund,	29,979 41	
Massachusetts Hospital for Epileptics fund,	4,004 62	
Massachusetts Reformatory industries fund,	65,703 91	
Massachusetts School for the Feeble-minded fund,	11,181 88	
Massachusetts State Sanatorium fund,	16,338 73	
Massachusetts war loan fund,	392 64	
Medfield Insane Asylum loan fund,	104,006 50	
Medfield Insane Asylum fund,	50,756 74	
Metropolitan parks expense fund,	34,616 32	
Metropolitan parks loan fund,	308,467 62	
Metropolitan parks loan fund, series two,	268,970 60	
Metropolitan parks loan fund, Nantasket,	6,469 72	
Metropolitan parks trust fund,	638 13	
Metropolitan sewerage loan fund,	522 94	
Metropolitan sewerage loan fund, high level,	64,367 72	
Metropolitan sewerage loan fund, Neponset valley,	6,694 52	
Metropolitan water loan fund,	571,443 07	
Metropolitan water maintenance fund,	22,505 96	
Northampton Insane Hospital fund,	295 60	
Prisons and hospitals loan fund,	255,815 62	
Reformatory Prison for Women industries fund,	41,089 78	
State Farm industries fund,	11,429 42	
State highway loan fund,	188,215 40	
State House loan fund,	24,600 81	
State House, Memorial Hall, loan fund,	19,533 73	
State Prison industries fund,	92,903 38	
Taunton Insane Hospital fund,	945 84	
Westborough Insane Hospital fund,	247 95	
Worcester Insane Hospital fund,	15,519 36	
Worcester Insane Asylum fund,	7,402 25	
		2,974,018 07

Miscellaneous.

Boston, Cape Cod & New York Land Company,	$200,000 00	
Certain beneficiary organizations,	4,279 48	
		204,279 48
Grand total,		$5,125,919 67

Temporary Loans.

Under authority of chapter 2 of the Resolves of the year 1902 the Treasurer and Receiver-General borrowed $3,500,000 to meet expenditures until receipts from the ordinary revenue could be realized. The sums were borrowed as follows: —

Second National Bank,	$250,000 00
National Bank of Redemption,	250,000 00
Nat onal Shawmut Bank,	2,500,000 00
Commonwealth's flats improvement fund,	500,000 00
	$3,500,000 00

The amount of these loans was paid from the ordinary revenue during the year.

The Public Debt.

The aggregate amount of the funded debt at the beginning and end of the year, respectively, and the balance of increase and the cause of such increase, are contained in the following statements: —

Amount of debt Jan. 1, 1902,	$77,696,635 30
Amount of debt Jan. 1, 1903,	84,268,735 30
Increase in 1902,	$6,572,100 00

The debt was increased by the issue of the following scrip: —

Armory loan,	$308,000 00
Abolition of grade crossings loan, Congress Street,	300,000 00
Massachusetts Hospital for Epileptics loan,	39,000 00
Massachusetts war loan,	5,000 00
Medfield Insane Asylum loan,	99,300 00
Metropolitan parks loan, series two,	450,000 00
Metropolitan sewerage loan, high level,	864,000 00
Metropolitan water loan,	3,500,000 00
Prisons and hospitals loan,	556,800 00
State highway loan,	375,000 00
State House loans,	75,000 00
	$6,572,100 00

This statement shows the aggregate amount of State scrip now outstanding. The net debt of the Commonwealth is $27,413,-323.30. The contingent debt is $52,491,377.65. This contingent debt is shown in detail elsewhere, and sinking funds are maintained by assessments upon certain cities where armories are located, and upon the metropolitan parks, water and sewerage districts, which will retire the bonds at maturity. These loans are not a burden upon the citizens generally, but upon the cities and towns especially benefited, who receive the great advantage of the exceptionally high credit of the Commonwealth in reduced rates of interest.

Direct State Debt.

	Maturity.	Loan.	Sinking Fund.	Interest.
Abolition of grade crossings loan,	1929	$8,300,000 00	$5,969,989 39	$280,500 00
Boston, Hartford & Erie Railroad loan,	1900	973 30	992 94	-
Fitchburg Railroad securities loan,	1913	5,000,000 00	5,000,000 00	175,000 00
Harbor improvement loan,	1937	500,000 00	79,136 03	17,500 00
Massachusetts Hospital for Consumptives loan,	1925	300,500 00	130,151 09	9,655 00
Massachusetts Hospital for Epileptics loan,	1929	343,450 00		10,668 50
Prisons and hospitals loan,	1931	921,600 00		31,256 00
Massachusetts war loan,	1928	1,235,000 00	129,498 81	37,050 00
Metropolitan parks loan, series two,	1940	1,737,500 00	-	58,750 00
Medfield Insane Asylum loan,	1927	1,174,300 00	248,221 86	41,100 50
State highway loan,	1932	3,825,000 00	446,793 09	128,075 00
State House construction loan,	1918	3,225,000 00	1,935,912 00	96,750 00
State House construction loan, Memorial Hall,	1916	250,000 00		8,750 00
State House construction loan, Bulfinch front,	1916	375,000 00		13,125 00
State House loan,	1915	225,000 00		6,750 00
Totals,	. .	$27,413,323 30	$13,940,695 21	$914,930 00

Contingent Debt.

Armory loan,	1932	$1,893,000 00	$536,989 93	$57,415 00
Metropolitan parks loan,	1941	7,555,000 00	934,206 57	255,150 00
Metropolitan parks loan, series two,	1940	1,737,500 00		58,750 00
Metropolitan sewerage loan,	1940	10,269,912 00	636,084 04	323,822 36
Metropolitan sewerage loan, Neponset system,	1936	900,000 00		28,675 00
Metropolitan water loan,	1942	34,500,000 00	2,256,803 81	1,153,000 00
Totals,	. .	$56,855,412 00	$4,364,034 35	$1,876,812 36

Recapitulation.

Direct State debt,	$27,413,323 30
Contingent debt,	56,855,412 00
Total,	$84,268,735 30
Total funded debt for State purposes,	$27,413,323 30
Sinking funds applicable thereto,	13,940,695 21
Net direct debt, Jan. 1, 1903,	$13,472,628 09
Total contingent funded debt,	$56,855,412 00
Sinking funds applicable thereto,	4,364,034 35
Net contingent debt, Jan. 1, 1903,	$52,491,377 65
Net direct debt Jan. 1, 1899,	$14,698,964 24
Net direct debt Jan. 1, 1900,	16,869,171 04
Net direct debt Jan. 1, 1901,	11,704,166 45
Net direct debt Jan. 1, 1902,	12,459,253 61
Net direct debt Jan. 1, 1903,	13,472,628 09

Maturity of the Debt.

The debt not yet due, with the dates of maturity, is shown in the following statement: —

1909,	$2,500,000 00	1932,	$450,000 00
1913,	5,000,000 00	1934,	1,800,000 00
1915,	850,000 00	1935,	13,835,000 00
1916,	625,000 00	1936,	2,665,000 00
1917,	125,000 00	1937,	2,900,000 00
1918,	1,108,000 00	1938,	5,100,000 00
1920,	1,355,000 00	1939,	6,629,912 00
1921,	95,000 00	1940,	3,625,000 00
1922,	100,000 00	1941,	10,750,000 00
1923,	5,110,000 00	1942,	3,500,000 00
1924,	700,000 00		
1925,	610,500 00		$84,257,762 00
1927,	1,186,300 00	Boston, Hartford & Erie Railroad loan, due 1900, and unpaid,	973 30
1928,	3,035,000 00		
1929,	2,383,450 00		
1930,	6,795,000 00		
1931,	1,434,600 00		$84,268,735 30

Sinking Funds.

The transactions on account of the several sinking funds show the following aggregates during the year: —

Amount of sinking funds Jan. 1, 1902,	$16,738,240 92
Increase during the year,	1,566,488 64
Total sinking funds Jan. 1, 1903,	$18,304,729 56

The increase came from the following sources: —

Premium on abolition of grade crossings loan fund,	$24,870 00
Premium on Massachusetts war loan bonds,	12 50
Premium on Medfield Insane Asylum loan bonds,	8,207 10
Premium on Massachusetts Hospital for Epileptics loan bonds,	3,233 10
Premium on metropolitan water loan bonds,	319,550 00
Premium on prisons and hospitals loan bonds,	46,092 40
Premium on State highway loan bonds,	30,258 50
Assessments from cities for armories,	32,388 47
Assessments from cities and towns for metropolitan parks system,	137,894 46
Assessments from cities and towns for metropolitan system of sewerage,	74,620 05
Assessments from cities and towns for metropolitan water system,	471,340 45
	$1,148,467 03
Income from investments,	418,021 61
Increase during the year,	$1,566,488 64

Trust Funds.

The statute prescribing the manner and form of the Auditor's report requires a statement of the funds held in trust by the Commonwealth. These funds amount in the aggregate to $12,588,788.21, and are given in detail in Statement XIV.

The funds are as follows: —

Abolition of grade crossings, Boston, Hyde Park and Dedham, loan fund,	$60,094 68
Abolition of grade crossings loan fund,	1,320,512 01
Armory loan fund,	289,642 84
Bar examiners' fund,	280 00
Commonwealth's flats improvement fund,	1,499,307 31
Danvers Insane Hospital fund,	53,394 18
Harbor compensation fund,	389,956 32
Harbor improvement loan fund,	108,080 44
Improvement of South Bay in Boston fund,	29,242 61
Land registration fund,	18,563 59
Massachusetts Hospital for Consumptives loan fund,	6,142 67
Massachusetts Hospital for Dipsomaniacs and Inebriates fund,	28,118 65
Massachusetts Hospital for Epileptics fund,	4,004 62
Massachusetts Hospital for Epileptics loan fund,	29,979 41
Massachusetts Reformatory industries fund,	65,703 91
Massachusetts School for the Feeble-minded fund,	11,181 88
Massachusetts school fund,	4,570,548 14
Massachusetts State Sanatorium fund,	16,338 73
Massachusetts volunteers' fund,	45,169 25
Massachusetts war loan fund,	392 64
Medfield Insane Asylum fund,	50,756 74
Medfield Insane Asylum loan fund,	104,006 50
Metropolitan parks loan fund,	308,467 62
Metropolitan parks loan fund, series two,	268,970 60
Metropolitan parks loan fund, Nantasket,	6,469 72
Metropolitan parks trust fund,	638 13
Metropolitan parks expense fund,	34,616 32
Metropolitan sewerage loan fund,	522 94
Metropolitan sewerage loan fund, Neponset system,	6,694 52
Metropolitan sewerage loan fund, high level,	64,367 72
Metropolitan water loan fund,	1,554,443 07
Metropolitan water fund, maintenance,	22,505 96
Millicent library corporation,	100,000 00
Northampton Insane Hospital fund,	295 60
Prisons and hospitals loan fund,	523,815 62
Reformatory Prison for Women industries fund,	41,089 78
Rogers book fund,	1,000 00
State Farm industries fund,	11,429 42
State highway loan fund,	408,215 40
State House construction loan fund, Memorial Hall,	19,533 73
State House loan fund,	24,600 81
State Prison industries fund,	92,903 38
Taunton Insane Hospital fund,	945 84
Technical educational fund, Commonwealth's grant,	141,575 35
Technical educational fund, United States grant,	219,000 00
Todd normal school fund,	12,100 00
Westborough Insane Hospital fund,	247 95
Worcester Insane Asylum fund,	7,402 25
Worcester Insane Hospital fund,	15,519 36
Total trust funds,	$12,588,788 21

The following table exhibits in convenient form the amount of cash and the investments belonging to each of the sinking and trust funds. The same information will be found differently arranged in Statements XI. and XIV.

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds.

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
Sinking Funds.					
Abolition grade crossings loan sinking fund,	$16,419 39	–	$953,570 00	$5,000,000 00	$5,969,989 39
Armory loan sinking fund,	11,889 68	–	525,050 25	–	536,939 93
Boston, Hartford & Erie Railroad loan sinking fund,	992 94	–	–	–	992 94
Fitchburg Railroad securities loan sinking fund,	–	–	–	5,000,000 00	5,000,000 00
Harbor improvement loan sinking fund,	2,749 33	–	76,386 70	–	79,136 03
Massachusetts war loan sinking fund,	248 81	–	129,250 00	–	129,498 81
Medfield Insane Asylum loan sinking fund,	371 86	$300 00	247,550 00	–	248,221 86
Metropolitan parks loan sinking fund,	9,027 42	–	925,179 15	–	934,206 57
Metropolitan sewerage loan sinking fund,	111,054 04	912 00	524,118 00	–	636,084 04
Metropolitan water loan sinking fund,	1,975 11	–	2,254,828 70	–	2,256,803 81
Prisons and hospitals loan sinking fund,	66,291 09	2,050 00	61,810 00	–	130,151 09
State highway loan sinking fund,	17,403 09	–	429,390 00	–	446,793 09
State House loans sinking fund,	29,545 46	375,000 00	1,531,366 54	–	1,935,912 00
Totals,	$267,968 22	$378,262 00	$7,658,499 34	$10,000,000 00	$18,304,729 56
Trust Funds.					
Harbor compensation fund,	$76,422 99	–	$313,533 33	–	$389,956 32
Massachusetts school fund,	1,208,188 43	–	3,087,359 71	$275,000 00	4,570,548 14

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds — Continued.

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
Rogers book fund,	–	–	$1,000 00	–	$1,000 00
Technical educational fund, Commonwealth's grant,	$575 35	–	141,000 00	–	141,575 35
Technical educational fund, United States grant,	81,749 28	–	137,250 72	–	219,000 00
Todd Normal School fund,	–	–	12,100 00	–	12,100 00
Millicent Library trust fund,	–	–	100,000 00	–	100,000 00
Abolition grade crossings loan fund,	279,478 68	$150,000 00	891,033 33	–	1,320,512 01
Abolition grade crossings, Boston, Hyde Park and Dedham, loan fund,	60,094 68	–	–	–	60,094 68
Armory loan fund,	289,642 84	–	–	–	289,642 84
Commonwealth's flats improvement fund,	180,807 31	–	1,318,500 00	–	1,499,307 31
Danvers Insane Hospital fund,	53,394 18	–	–	–	53,394 18
Harbor improvement loan fund,	17,878 44	–	90,202 00	–	108,080 44
Improvement of South Bay in the city of Boston fund,	29,242 61	–	–	–	29,242 61
Land registration fund,	2,563 59	–	16,000 00	–	18,563 59
Massachusetts Hospital for Consumptives loan fund,	6,142 67	–	–	–	6,142 67
Massachusetts Hospital for Dipsomaniacs fund,	28,118 65	–	–	–	28,118 65
Massachusetts Hospital for Epileptics loan fund,	29,979 41	–	–	–	29,979 41
Massachusetts Hospital for Epileptics fund,	4,004 62	–	–	–	4,004 62
Massachusetts Reformatory industries fund,	65,703 91	–	–	–	65,703 91
Massachusetts School for Feeble-minded fund,	11,181 88	–	–	–	11,181 88
Massachusetts State Sanatorium fund,	16,338 73	–	–	–	16,338 73

Massachusetts volunteers' fund,	919 25	–	44,250 00	–	45,169 25
Massachusetts war loan fund,	392 64	–	–	–	392 64
Medfield Insane Asylum loan fund,	104,006 50	–	–	–	104,006 50
Medfield Insane Asylum fund,	50,756 74	–	–	–	50,756 74
Metropolitan parks expense fund,	34,616 32	–	–	–	34,616 32
Metropolitan parks loan fund,	308,467 62	–	–	–	308,467 62
Metropolitan parks loan fund, series two,	268,970 60	–	–	–	268,970 60
Metropolitan parks loan fund, Nantasket,	6,469 72	–	–	–	6,469 72
Metropolitan parks trust fund,	638 13	–	–	–	638 13
Metropolitan sewerage loan fund,	522 94	–	–	–	522 94
Metropolitan sewerage loan fund, high level,	64,367 72	–	–	–	64,367 72
Metropolitan sewerage loan fund, Neponset valley,	6,694 52	–	–	–	6,694 52
Metropolitan water loan fund,	571,443 07	–	983,000 00	–	1,554,443 07
Metropolitan water maintenance fund,	22,505 96	–	–	–	22,505 96
Northampton Insane Hospital fund,	295 60	–	–	–	295 60
Prisons and hospitals loan fund,	255,815 62	–	268,000 00	–	523,815 62
Reformatory Prison for Women industries fund,	41,089 78	–	–	–	41,089 78
Bar examiners' fees fund,	280 00	–	–	–	280 00
State Farm industries fund,	11,429 42	–	–	–	11,429 42
State highway loan fund,	188,215 40	–	220,000 00	–	408,215 40
State House loan fund,	24,600 81	–	–	–	24,600 81
State House construction loan fund, Memorial Hall,	19,533 73	–	–	–	19,533 73
State Prison industries fund,	92,903 38	–	–	–	92,903 38
Taunton Insane Hospital fund,	945 84	–	–	–	945 84

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds — Concluded.

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
Westborough Insane Hospital fund,	$247 95	–	–	–	$247 95
Worcester Insane Asylum fund,	7,402 25	–	–	–	7,402 25
Worcester Insane Hospital fund,	15,519 36	–	–	–	15,519 36
Totals,	$4,540,559 12	$150,000 00	$7,623,229 09	$275,000 00	$12,588,788 21

Recapitulation.

Sinking funds,	$267,968 22	$378,262 00	$7,658 499 34	$10,000,000 00	$18,304,729 56
Trust funds,	4,540,559 12	150,000 00	7,623,229 09	275,000 00	12,588,788 21
Totals,	$4,808,527 34	$528,262 00	$15,281,728 43	$10,275,000 00	$30,893,517 77

Other Funds.

There are certain funds in the hands of the trustees of the institutions for whose benefit the funds were established.

The amount of these funds, respectively, is taken from the reports of the treasurers thereof, and shows their condition at the close of their financial year, Sept. 30, 1902.

The funds are as follows: —

Lyman fund,	$83,317 08
Industrial School fund,	1,498 71
Mary Lamb fund,	3,005 93
Fay fund,	1,017 50
Total,	$88,839 22

Aggregates.

Sinking funds Dec. 31, 1902,	$18,304,729 56
Trust funds Dec. 31, 1902,	12,588,788 21
Other funds,	88,839 22
Total funds,	$30,982,356 99
Add market value above par,	900,000 00
Land in Boston harbor, estimated,	3,000,000 00
Total,	$34,882,356 99

Trust Deposits.

The aggregate amount of the trust deposits belonging to certain beneficiary associations is $5,552,662.19.

Full information in regard to the deposits of these corporations will be found in Statement XV.

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS.

Detail			
	Cash on hand Jan. 1, 1902,	. . .	$4,830,901 21
395	Abolition of grade crossings loan sinking fund,	$370,033 00	
396	Armory loan sinking fund,	115,522 42	
397	Boston, Hartford & Erie Railroad loan sinking fund,	19 64	
398	Harbor improvement loan sinking fund,	17,834 26	
399	Massachusetts war loan sinking fund,	18,405 58	
400	Medfield Insane Asylum loan sinking fund,	115,399 77	
401	Metropolitan parks loan sinking fund,	336,048 06	
402	Metropolitan sewerage loan sinking fund,	393,693 74	
403	Metropolitan water loan sinking fund,	1,739,303 23	
404	Prison and hospital loan sinking fund,	125,729 04	
405	State highway loan sinking fund,	224,911 07	
406	State House loans sinking fund,	804,980 16	
407	Harbor compensation fund,	91,083 53	
407	Income harbor compensation fund,	15,647 79	
408	Massachusetts school fund,	3,507,800 00	
408	Income Massachusetts school fund,	220,731 77	
408	Support of practice and model schools,	13,426 28	
409	Income Rogers book fund,	37 50	
410	Technical educational fund, Commonwealth's grant,	13,000 00	
410	Income technical educational fund, Commonwealth's grant,	5,669 84	
411	Technical educational fund, United States grant,	606,500 00	
411	Income technical educational fund, United States grant,	21,030 36	
412	Income Todd Normal School fund,	457 62	
413	Abolition of grade crossings loan fund,	1,010,152 78	
414	Abolition of grade crossings, Boston, Hyde Park and Dedham, loan fund,	543,268 54	
415	Abolition of grade crossings loan fund, Congress Street,	600,000 00	
415	Premium on abolition of grade crossings loan fund, Congress Street,	24,870 00	
416	Armory loan fund,	308,000 00	
417	Bar examiners' fees fund,	3,915 00	
418	Board of Registration in Dentistry fund,	2,515 00	
419	Board of Registration in Medicine fund,	3,190 00	
420	Board of Registration in Pharmacy fund,	1,410 00	
421	Commonwealth's flats improvement fund,	2,066,245 55	
422	Danvers Insane Hospital fund,	186,605 34	
423	Harbor improvement loan fund,	4,000 00	
424	Improvement of South Bay in Boston fund,	20,000 00	
425	Land registration assurance fund,	7,174 26	
427	Massachusetts Hospital for Dipsomaniacs and Inebriates fund,	32,048 38	
428	Massachusetts Hospital for Epileptics loan fund,	39,000 00	
428	Premium on Massachusetts Hospital for Epileptics loan fund,	3,233 10	
429	Massachusetts Hospital for Epileptics fund,	37,567 05	
430	Massachusetts Reformatory industries fund,	281,577 91	
431	Massachusetts School for Feeble-minded fund,	63,462 07	
432	Massachusetts State Sanatorium fund,	31,640 78	
433	Massachusetts volunteers' fund,	17,718 07	
434	Massachusetts war loan fund,	5,000 00	
434	Premium on Massachusetts war loan fund,	12 50	
	Amounts carried forward,	$14,049,930 99	$4,830,901 21

on Account of Funds for 1902.

Payments on Account of Funds.

Detail			
395	Abolition of grade crossings loan sinking fund,		$358,700 00
396	Armory loan sinking fund,		112,750 00
398	Harbor improvement loan sinking fund,		19,000 00
399	Massachusetts war loan sinking fund,		18,200 00
400	Medfield Insane Asylum loan sinking fund,		128,600 00
401	Metropolitan parks loan sinking fund,		602,764 54
402	Metropolitan sewerage loan sinking fund,		404,177 96
403	Metropolitan water loan sinking fund,		1,891,111 71
404	Prison and hospital loan sinking fund,		59,800 00
405	State highway loan sinking fund,		224,000 00
406	State House loans sinking fund,		782,416 27
407	Harbor compensation fund,		83,000 00
407	Income harbor compensation fund,		32,583 38
408	Massachusetts school fund,		2,468,634 71
408	Income Massachusetts school fund: —		
	Secretary Board of Education,	$4,500 00	
	Support of normal schools,	88,507 16	
	Teachers' institutes,	1,705 99	
	Massachusetts Teachers' Association,	300 00	
	County teachers' associations,	400 00	
	Cities and towns,	182,853 69	
	Interest on purchases,	4,790 89	
	Teachers' salaries,	12,265 86	
			295,323 59
408	Support of practice and model schools,		13,426 28
410	Technical educational fund, Commonwealth's grant,		14,500 00
410	Income technical educational fund, Commonwealth's grant,		5,936 10
411	Technical educational fund, United States grant,		524,750 72
411	Income technical educational fund, United States grant,		19,694 08
412	Income Todd normal school fund,		457 62
413	Abolition of grade crossings loan fund,		1,299,235 38
414	Abolition of grade crossings, Boston, Hyde Park and Dedham, loan fund,		743,551 11
415	Abolition of grade crossings loan fund, Congress Street,		600,000 00
415	Premium on abolition of grade crossings loan fund, Congress Street,		24,870 00
416	Armory loan fund,		143,357 16
417	Bar examiners' fees fund,		3,770 00
418	Board of Registration in Dentistry fund,		4,117 64
419	Board of Registration in Medicine fund,		8,520 04
420	Board of Registration in Pharmacy fund,		1,622 16
421	Commonwealth's flats improvement fund,		1,972,498 25
422	Danvers Insane Hospital fund,		133,211 16
423	Harbor improvement loan fund,		76,513 42
424	Improvement of South Bay in Boston fund,		30,147 75
425	Land registration assurance fund,		17,067 05
426	Massachusetts Hospital for Consumptives loan fund,		80,239 10
427	Massachusetts Hospital for Dipsomaniacs and Inebriates fund,		3,929 73
	Amount carried forward,		$13,202,476 91

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Continued.*

Detail			
	Amounts brought forward, . . .	$14,049,930 99	$4,830,901 21
435	Medfield Insane Asylum loan fund, . .	99,300 00	
435	Premium on Medfield Insane Asylum loan,	8,207 10	
436	Medfield Insane Asylum fund, . . .	163,457 15	
437	Metropolitan parks expense fund, . .	80,940 24	
438	Metropolitan parks loan fund, . . .	79,001 81	
439	Metropolitan parks loan fund, series two, .	772,223 63	
439	Premium on metropolitan parks loan fund, series two, ...	37,305 00	
440	Metropolitan parks loan fund, Nantasket, .	51,875 00	
441	Metropolitan parks trust fund, . . .	19 49	
442	Metropolitan sewerage loan fund, . .	938 40	
443	Metropolitan sewerage loan fund, high level, ...	2,169,230 62	
443	Premium on metropolitan sewerage loan fund, high level, ...	62,654 25	
445	Metropolitan water loan fund, . . .	7,095,003 86	
445	Premium on metropolitan water loan fund,	319,550 00	
446	Metropolitan water maintenance fund, .	321,012 06	
447	Millicent library trust fund, . . .	65,000 00	
447	Income Millicent Library trust fund, .	3,717 54	
448	Northampton Insane Hospital fund, . .	82,092 91	
449	Prisons and hospitals loan fund, . .	646,800 00	
449	Premium on prisons and hospitals loan fund,	46,092 40	
450	Reformatory Prison for Women industries fund, ...	80,932 81	
451	State Farm industries fund, . . .	13,933 87	
452	State highway loan fund, ...	700,935 37	
452	Premium on State highway loan fund, .	30,258 50	
453	State House loan fund, ...	76,936 67	
456	State Prison industries fund, . . .	348,089 83	
457	Taunton Insane Hospital fund, . . .	115,081 36	
458	Westborough Insane Hospital fund, . .	94,507 26	
459	Worcester Insane Asylum fund, . .	61,106 64	
460	Worcester Insane Hospital fund, . .	158,444 80	
461	American Benefit Society, trust deposit, .	3,500 00	
462	Income Berkshire Life Insurance Company, trust deposit, ...	3,000 00	
463	Income Boston Elevated Railway Company, trust deposit, ...	15,000 00	
464	Income Boston Mutual Life Insurance Company, trust deposit, ...	1,033 00	
465	British and Foreign Marine Insurance Company, trust deposit, ...	12,000 00	
465	Income British and Foreign Marine Insurance Company, trust deposit, . .	13,175 38	
466	Brotherhood Accident Company of Boston, trust deposit, ...	12,000 00	
467	Colonial Life Association, trust deposit, .	4,988 15	
467	Income Colonial Life Association, trust deposit, ...	237 59	
468	Columbian National life Insurance Company, trust deposit, ...	220,000 00	
468	Income Columbian National Life Insurance Company, trust deposit, ...	633 20	
469	Commercial Union Assurance Company, Limited, trust deposit, ...	300,000 00	
470	Income Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit, ...	5,925 00	
	Amounts carried forward, . . .	$28,426,071 88	$4,830,901 21

on Account of Funds for 1902.

PAYMENTS ON ACCOUNT OF FUNDS — *Continued.*

Detail		
	Amount brought forward, . . .	$13,202,476 91
428	Massachusetts Hospital for Epileptics loan fund, ...	28,986 06
428	Premium on Massachusetts Hospital for Epileptics loan fund, ...	3,233 10
429	Massachusetts Hospital for Epileptics fund,	33,562 43
430	Massachusetts Reformatory industries fund,	215,874 00
431	Massachusetts School for the Feeble-minded fund, ...	52,280 19
432	Massachusetts State Sanatorium fund, .	15,302 05
433	Massachusetts volunteers' fund, . .	21,525 64
434	Massachusetts war loan fund, . . .	5,031 25
434	Premium on Massachusetts war loan fund,	12 50
435	Medfield Insane Asylum loan fund, . .	44,843 83
435	Premium on Medfield Insane Asylum loan fund, ...	8,207 10
436	Medfield Insane Asylum fund, . . .	112,700 41
437	Metropolitan parks expense fund, . .	81,583 55
438	Metropolitan parks loan fund, . . .	335,280 00
439	Metropolitan parks loan fund, series two,	523,209 62
439	Premium on metropolitan parks loan fund, series two, ...	37,305 00
440	Metropolitan parks loan fund, Nantasket,	74,866 66
441	Metropolitan parks trust fund, . . .	882 30
442	Metropolitan sewerage loan fund, . .	56,982 43
443	Metropolitan sewerage loan fund, high level, ...	2,281,937 26
443	Premium on metropolitan sewerage loan fund, high level, ...	62,654 25
444	Metropolitan sewerage loan fund, Neponset valley, ...	27,364 82
445	Metropolitan water loan fund, . . .	6,963,712 10
445	Premium on metropolitan water loan fund,	319,550 00
446	Metropolitan water maintenance fund, .	307,494 04
447	Millicent Library trust fund, . . .	65,000 00
447	Income Millicent Library trust fund, .	4,106 50
448	Northampton Insane Hospital fund, . .	81,797 31
449	Prisons and hospitals loan fund, . .	652,442 13
449	Premium on prisons and hospitals loan fund, ...	46,092 40
450	Reformatory Prison for Women industries fund, ...	39,843 03
451	State Farm industries fund, . . .	2,504 45
452	State highway loan fund, ...	957,837 94
452	Premium on State highway loan fund, .	30,258 50
453	State House loan fund, ...	117,957 55
454	State House construction loan fund, Bulfinch front, ...	39,531 17
455	State House construction loan fund, Memorial Hall, ...	25,494 37
456	State Prison industries fund, . . .	255,186 45
457	Taunton Insane Hospital fund, . . .	114,135 52
458	Westborough Insane Hospital fund, . .	94,259 31
459	Worcester Insane Asylum fund, . .	53,704 39
460	Worcester Insane Hospital fund, . .	142,925 44
461	American Benefit Society, trust deposit, .	3,500 00
462	Income Berkshire Life Insurance Company, trust deposit, ...	3,000 00
463	Income Boston Elevated Railway Company, trust deposit, ...	15,000 00
	Amount carried forward, . . .	$27,561,433 96

Statement VIII.—Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Continued.*

Detail			
	Amounts brought forward, . . .	$28,426,071 88	$4,830,901 21
471	Equitable Accident Company, trust deposit, ...	12,400 00	
471	Income Equitable Accident Company, trust deposit, ...	953 44	
472	Fidelity Benefit Association, trust deposit,	1,000 00	
472	Income Fidelity Benefit Association, trust deposit.	17 50	
473	Income Frankfort Marine Accident and Plate Glass Insurance Company, trust deposit, ...	6,000 00	
474	Income Grand Lodge of the Order Sons of St. George, trust deposit, . . .	61 20	
475	Gross Loge des Deutschen Ordens der Harugari des Staats Massachusetts, trust deposit, ...	5,400 00	
476	Income John Hancock Mutual Life Insurance Company, trust deposit, . .	3,500 00	
477	Income London Assurance Corporation, trust deposit, ...	3,500 00	
478	Loyal Protective Association of Boston, trust deposit, ...	5,000 00	
479	Income Maritime Insurance Company, trust deposit, ...	3,500 00	
480	Income Masonic Casualty Company, trust deposit, ...	50 00	
481	Masonic Mutual Accident Company, trust deposit, ...	1,048 00	
481	Income Masonic Mutual Accident Company, trust deposit, ...	15 72	
482	Masonic Protective Association, trust deposit, ...	5,000 00	
483	Masons' Fraternal Accident Association, trust deposit, ...	3,800 00	
483	Income Masons' Fraternal Accident Association, trust deposit, ...	288 00	
484	Massachusetts Catholic Order of Foresters, trust deposit, ...	21,900 00	
485	Massachusetts Mutual Accident Association, trust deposit, ...	5,000 00	
485	Income Massachusetts Mutual Accident Association, trust deposit, . . .	550 00	
486	Income Massachusetts Mutual Life Insurance Company, trust deposit, . . .	3,000 00	
487	Income National Assurance Company, Ireland, trust deposit, ...	6,350 00	
488	New England Benefit Association, trust deposit, ...	700 00	
488	Income New England Benefit Association, trust deposit, ...	11 50	
489	New England Casualty Company, trust deposit, ...	150 00	
490	New England Commercial Travellers' Association, trust deposit, ...	2,000 00	
490	Income New England Commercial Travellers' Association, trust deposit, . .	955 00	
491	Income New England Mutual Life Insurance Company, trust deposit, . . .	3,000 00	
492	Income New Zealand Insurance Company, trust deposit, ...	6,000 00	
	Amounts carried forward, . . .	$28,527,822 24	$4,830,901 21

on Account of Funds for 1902.

PAYMENTS ON ACCOUNT OF FUNDS — *Continued.*

Detail		
	Amount brought forward, ...	$27,561,433 96
465	British and Foreign Marine Insurance Company, trust deposit, ...	12,000 00
465	Income British and Foreign Marine Insurance Company, trust deposit, . . .	13,175 38
466	Brotherhood Accident Company of Boston, trust deposit, ...	12,000 00
467	Colonial Life Association, trust deposit, .	4,988 15
468	Columbian National Life Insurance Company, trust deposit, ...	220,000 00
468	Income Columbian National Life Insurance Company, trust deposit, . . .	633 20
469	Commercial Union Assurance Company, Limited, trust deposit, ...	300,000 00
470	Income Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit, ...	5,925 00
471	Equitable Accident Company, trust deposit, ...	12,400 00
471	Income Equitable Accident Company, trust deposit, ...	600 00
472	Fidelity Benefit Association, trust deposit,	1,000 00
472	Income Fidelity Benefit Association, trust deposit, ...	105 00
473	Income Frankfort Marine Accident and Plate Glass Insurance Company, trust deposit, ...	6,000 00
474	Income Grand Lodge of the Order Sons of St. George, trust deposit, . . .	61 20
475	Gross Loge des Deutschen Ordens der Harugari des Staats Massachusetts, trust deposit, ...	5,400 00
476	Income John Hancock Life Insurance Company, trust deposit, ...	3,500 00
477	Income London Assurance Corporation, trust deposit, ...	3,500 00
478	Loyal Protective Association of Boston, trust deposit, ...	5,000 00
479	Income Maritime Insurance Company, trust deposit, ...	3,500 00
481	Masonic Mutual Accident Company, trust deposit, ...	1,048 00
482	Masonic Protective Association, trust deposit, ...	5,000 00
483	Masons' Fraternal Accident Association, trust deposit.	3,800 00
484	Massachusetts Catholic Order of Foresters, trust deposit, ...	21,900 00
485	Massachusetts Mutual Accident Association, trust deposit, ...	5,000 00
485	Income Massachusetts Mutual Accident Association, trust deposit, . . .	1,000 00
486	Income Massachusetts Mutual Life Insurance Company, trust deposit, . . .	3,000 00
487	Income National Assurance Company, Ireland, trust deposit, ...	6,950 00
488	New England Benefit Association, trust deposit, ...	700 00
488	Income New England Benefit Association, trust deposit, ...	91 00
	Amount carried forward, ...	$28,219,710 89

Statement VIII.—Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail			
	Amounts brought forward, . . .	$28,527,822 24	$4,830,901 21
493	Income Ocean Accident and Guarantee Corporation, trust deposit, . . .	3,155 00	
494	Progressive Fraternity, Incorporated, trust deposit, ...	1,000 00	
495	Protective Disability Insurance Company, trust deposit, ...	3,030 00	
496	Income Reliance Marine Insurance Company, trust deposit, ...	875 00	
497	Ridgley Protective Association, trust deposit, ...	13,500 00	
498	Income Royal Exchange Assurance Company, London, England, trust deposit, .	7,000 00	
499	Income State Mutual Life Assurance Company, trust deposit, ...	6,000 00	
500	Supreme Council American Legion of Honor, trust deposit, ...	65,000 00	
500	Income Supreme Council American Legion of Honor, trust deposit, ...	11,540 00	
501	Supreme Council of the Royal Arcanum, trust deposit, ...	315,000 00	
502	Thames and Mersey Marine Insurance Company, trust deposit, ...	200,000 00	
502	Income Thames and Mersey Marine Insurance Company, trust deposit, . . .	2,791 50	
503	Union Health and Accident Association, trust deposit, ...	150 00	
503	Income Union Health and Accident Association, trust deposit, ...	17 11	
504	Income Union Marine Insurance Company, trust deposit, ...	5,354 23	
505	Income United States Indemnity Society, trust deposit, ...	40 00	
506	Workmen's Benefit Association, trust deposit, ...	7,000 00	
			29,169,275 08
	Total.	. . .	$34,000,176 29

on Account of Funds for 1902.

PAYMENTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail			
	Amount brought forward, ...	$28,219,710 89	
489	New England Casualty Company, trust deposit, ...	150 00	
489	New England Commercial Travellers' Association, trust deposit, ...	2,000 00	
490	Income New England Commercial Travellers' Association, trust deposit, . .	2,000 00	
491	Income New England Mutual Life Insurance Company, trust deposit, . . .	3,000 00	
492	Income New Zealand Insurance Company, trust deposit, ...	6,000 00	
493	Income Ocean Accident and Guarantee Corporation, trust deposit, . . .	3,155 00	
494	Progressive Fraternity, Incorporated, trust deposit, ...	1,000 00	
495	Protective Disability Insurance Company, trust deposit, ...	3,030 00	
496	Income Reliance Marine Insurance Company, trust deposit, ...	875 00	
497	Ridgley Protective Association, trust deposit, ...	13,500 00	
498	Income Royal Exchange Assurance Company, London, England, trust deposit, .	7,000 00	
499	Income State Mutual Life Assurance Company, trust deposit, ...	6,000 00	
500	Supreme Council American Legion of Honor, trust deposit, ...	65,000 00	
500	Income Supreme Council American Legion of Honor, trust deposit, ...	11,540 00	
501	Supreme Council of the Royal Arcanum, trust deposit, ...	315,000 00	
502	Thames and Mersey Marine Insurance Company, trust deposit, ...	200,000 00	
502	Income Thames and Mersey Marine Insurance Company, trust deposit, . .	2,791 50	
503	Union Health and Accident Association, trust deposit, ...	150 00	
504	Income Union Marine Insurance Company, trust deposit, ...	5,354 23	
506	Workmen's Benefit Association, trust deposit, ...	7,000 00	
			$28,874,256 62
	Cash on hand Jan. 1, 1903, ...	. . .	5,125,919 67
	Total, ...	. . .	$34,000,176 29

STATEMENT No. IX.

SINKING FUNDS.

DETAILS No. 395.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

[Acts 1890, chap. 428; 1893, chap. 424; 1894, chaps. 216, 467 and 545; 1896, chap. 439.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$191,473 00
Avon note,	$6,000 00	
Boxborough note,	1,500 00	
Canton note,	5,000 00	
Cohasset note,	10,000 00	
Everett notes,	2,450 00	
Framingham note,	15,000 00	
Gloucester bonds,	21,000 00	
Greenfield bond,	6,000 00	
Lowell note,	750 00	
Malden bond,	1,850 00	
Mansfield note,	140 00	
Medford note,	20,000 00	
New Britain (Conn.) note,	8,000 00	
Peabody note,	2,000 00	
Pittsfield note,	20,000 00	
Quincy bond,	1,000 00	
Reading note,	7,000 00	
Wakefield bonds,	1,000 00	
Wilmington note,	5,000 00	
Boston & Albany Railroad bonds,	20,000 00	
		153,690 00
Premium on abolition grade crossings loan, Congress Street,		24,870 00
Total receipts,		$370,033 00
Cash on hand Jan. 1, 1902,		5,086 39
		$375,119 39
PAYMENTS.		
Attleborough notes,		$9,000 00
Belfast (Me.) bonds,		10,000 00
Boxborough note,		1,500 00
Cohasset note,		10,000 00
Framingham note,		15,000 00
Gloucester bonds,		47,000 00
Greenfield bond,		6,000 00
Hull notes,		6,100 00
Lexington notes,		20,000 00
Lynn bond,		28,000 00
Malden bonds,		40,000 00
Mansfield note,		5,000 00
Medford notes,		38,000 00
Amount carried forward,		$235,600 00

STATEMENT IX. **Sinking Funds.** DETAILS 395.

ABOLITION OF GRADE CROSSINGS. LOAN SINKING FUND — *Continued.*

Amount brought forward,		$235,600 00
Melrose note,		19,000 00
Nantucket notes,		20,000 00
Needham bonds,		32,500 00
North Attleborough notes,		16,000 00
Norwood notes,		7,000 00
Ware bonds,		13,600 00
Waterville (Me.) note,		15,000 00
Total payments,		$358,700 00
Cash on hand Jan. 1, 1903,		16,419 39
		$375,119 39
PRESENT INVESTMENTS.		
Abington bond,	$1,000 00	
Arlington bonds,	71,000 00	
Athol bonds,	2,000 00	
Attleborough bonds,	20,000 00	
Attleborough notes,	9,000 00	
Barnstable note,	7,500 00	
Belfast (Me.) bonds,	10,000 00	
Bourne bonds,	3,200 00	
Boxborough note,	1,500 00	
Brockton bonds,	16,000 00	
Burlington (Vt.) bonds,	20,000 00	
Cambridge bonds,	1,000 00	
Central Falls (R. I.) bonds,	30,000 00	
Deering (Me.) bonds,	16,000 00	
Dover (N. H.) bonds,	3,000 00	
Easthampton notes,	7,300 00	
Eastport (Me.) bonds,	10,000 00	
Fall River bonds,	65,000 00	
Foxborough bonds,	16,000 00	
Framingham note,	3,500 00	
Gloucester bonds,	47,000 00	
Gloucester notes,	11,100 00	
Hull notes,	6,100 00	
Leicester notes,	4,000 00	
Lexington notes,	20,000 00	
Lowell notes,	6,000 00	
Lynn bond,	28,000 00	
Malden bonds,	69,850 00	
Mansfield notes,	6,120 00	
Medford notes,	18,000 00	
Melrose note,	19,000 00	
Millis bonds,	22,000 00	
Nantucket notes,	20,000 00	
Needham bonds,	32,500 00	
New Britain (Conn.) notes,	8,000 00	
North Attleborough notes,	16,000 00	
North Brookfield notes,	20,000 00	
Norwood notes,	7,000 00	
Peabody notes,	10,000 00	
Plainfield note,	300 00	
Quincy bonds,	4,000 00	
Saugus notes,	6,000 00	
Scituate note,	10,000 00	
Amount carried forward,	$703,970 00	

STATEMENT IX. **Sinking Funds.** DETAILS 396.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$703,970 00	
Southbridge bonds,	10,000 00	
Spencer bonds,	10,000 00	
Stamford (Conn.) bond,	1,000 00	
Stoneham bonds,	36,000 00	
Swampscott notes,	12,000 00	
Wakefield bonds,	41,000 00	
Ware bonds,	13,600 00	
Waterbury (Conn.) bonds,	18,000 00	
Waterville (Me.) note,	15,000 00	
Westborough note,	4,000 00	
Westfield notes,	14,000 00	
Willimantic (Conn.) bonds,	75,000 00	
		$953,570 00
Boston & Maine Railroad bonds,		5,000,000 00
		$5,953,570 00
Cash on hand Jan. 1, 1903,		16,419 39
		$5,969,989 39

DETAILS No. 396.

ARMORY LOAN SINKING FUND.

[Acts 1888, chap. 384; 1894, chap. 211.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$20,633 95
Athol note,	$5,000 00	
Brookline note,	700 00	
Colrain note,	2,500 00	
Concord note,	1,000 00	
Everett notes,	2,300 00	
Gloucester notes,	5,500 00	
Granville note,	1,000 00	
Holbrook notes,	10,000 00	
Lancaster bonds,	5,000 00	
Milton bonds,	2,000 00	
Needham bonds,	1,500 00	
Needham notes,	4,000 00	
New Marlborough note,	2,000 00	
North Attleborough note,	3,000 00	
Revere notes,	4,000 00	
Stoneham bonds,	2,000 00	
Webster note,	3,000 00	
Westborough note,	1,000 00	
Wilmington note,	6,000 00	
Winthrop note,	1,000 00	
Assessments, —		
Boston,	12,623 15	
Cambridge,	2,654 46	
Fall River,	3,482 07	
Amounts carried forward,	$81,259 68	$20,633 95

ARMORY LOAN SINKING FUND — *Continued.*

Amounts brought forward,	$81,259 68	$20,633 95
Fitchburg,	1,178 10	
Lawrence,	1,925 16	
Lowell,	1,764 29	
Lynn,	2,126 18	
New Bedford,	2,236 30	
Springfield,	2,303 70	
Worcester,	2,095 06	
		94,888 47
Total receipts,		$115,522 42
Cash on hand Jan. 1, 1902,		9,117 26
		$124,639 68
PAYMENTS.		
Athol note,		$5,000 00
Danbury (Conn.) bonds,		25,000 00
Holbrook notes,		10,000 00
Melrose bonds,		5,000 00
Natick note,		6,000 00
Needham notes,		4,000 00
Northbridge note,		5,000 00
Pittsfield note,		10,000 00
Putnam (Conn.) bonds,		10,000 00
Quincy bonds,		13,000 00
Reading note,		5,000 00
Swampscott note,		7,500 00
Winthrop note,		7,250 00
Total payments,		$112,750 00
Cash on hand Jan. 1, 1902,		11,889 68
		$124,639 68
PRESENT INVESTMENTS.		
Attleborough bonds,	$7,000 00	
Avon bonds,	17,000 00	
Belfast (Me.) bonds,	45,000 00	
Braintree note,	2,000 00	
Brockton bonds,	16,500 00	
Brookline notes,	4,200 00	
Chelsea bonds,	2,000 00	
Concord notes,	18,000 00	
Cottage City notes,	8,000 00	
Danbury (Conn.) bonds,	25,000 00	
Danvers bonds,	7,000 00	
Dukes County note,	5,000 00	
Everett notes,	8,600 25	
Framingham bonds,	14,000 00	
Gloucester notes,	4,000 00	
Granville notes,	2,000 00	
Hopkinton note,	19,000 00	
Leicester bonds,	13,000 00	
Lenox notes,	8,000 00	
Leominster notes,	8,500 00	
Manchester (N. H.) bonds,	6,000 00	
Marshfield note,	1,500 00	
Melrose bonds,	15,000 00	
Milton bonds,	14,000 00	
Amount carried forward,	$270,300 25	

STATEMENT IX. Sinking Funds. DETAILS 397.

ARMORY LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$270,300 25	
Natick note,	6,000 00	
Needham bonds,	34,000 00	
New Marlborough notes,	6,000 00	
North Adams notes,	33,000 00	
North Attleborough note,	1,000 00	
Northbridge note,	5,000 00	
Old Town (Me.) bonds,	20,000 00	
Pittsfield note,	10,000 00	
Putnam (Conn.) bonds,	10,000 00	
Quincy bonds,	16,000 00	
Reading note,	5,000 00	
Rutland (Vt.) bonds,	11,000 00	
Saugus notes,	900 00	
Scituate note,	14,200 00	
Somerville bonds,	12,000 00	
South Hadley notes,	7,000 00	
Stoneham bonds,	6,000 00	
Swampscott notes,	10,500 00	
Ware bonds,	3,000 00	
Waterbury (Conn.) bonds,	9,000 00	
Webster notes,	3,000 00	
Westborough notes,	900 00	
Winthrop notes,	31,250 00	
		$525,050 25
Cash on hand Jan. 1, 1903,		11,889 68
		$536,939 93

DETAILS No. 397.

BOSTON, HARTFORD & ERIE RAILROAD LOAN SINKING FUND.

[Acts 1867, chap. 284; 1869, chap. 450; 1882, chap. 240.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$19 64
Cash on hand Jan. 1, 1902,		973 30
		$992 94
No payments.		
Cash on hand Jan. 1, 1903,		$992 94
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$992 94

FITCHBURG RAILROAD SECURITIES LOAN SINKING FUND.

[Acts 1898, chap. 408; 1900, chap. 426.]

No transactions, 1902.		
PRESENT INVESTMENT.		
Fitchburg Railroad Company's bonds,		$5,000,000 00

DETAILS No. 398.

HARBOR IMPROVEMENT LOAN SINKING FUND.

[Acts 1897, chap. 513; 1900, chap. 39.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$1,932 26
Amesbury note,	$500 00	
Barnstable County note,	3,000 00	
Blackstone note,	2,000 00	
Chester note,	900 00	
Hull bond,	2,202 00	
Middleton note,	2,000 00	
Norton note,	3,000 00	
Quincy bond,	2,000 00	
Rutland note,	300 00	
		15,902 00
Total receipts,		$17,834 26
Cash on hand Jan. 1, 1902,		3,915 07
		$21,749 33
PAYMENTS.		
Barnstable County note,		$3,000 00
Danvers bonds,		3,000 00
Lynn bond,		1,000 00
Middleton note,		2,000 00
Norton note,		3,000 00
Rutland notes,		5,000 00
Winthrop note,		2,000 00
Total payments,		$19,000 00
Cash on hand Jan. 1, 1903,		2,749 33
		$21,749 33
PRESENT INVESTMENTS.		
Amesbury notes,	$2,500 00	
Blackstone notes,	6,000 00	
Boxborough notes,	4,500 00	
Danvers bonds,	3,000 00	
Lynn bond,	1,000 00	
Quincy bonds,	2,000 00	
Amount carried forward,	$19,000 00	

STATEMENT IX. Sinking Funds. DETAILS 399.

HARBOR IMPROVEMENT LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$19,000 00	
Rutland notes,	10,100 00	
Watertown bonds,	36,000 00	
Winthrop note,	11,286 70	
		$76,386 70
Cash on hand Jan. 1, 1903,		2,749 33
		$79,136 03

DETAILS No. 399.

MASSACHUSETTS WAR LOAN SINKING FUND.

[Acts 1898, chap. 561; 1900, chap. 45.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$4,043 08
Enfield note,	$1,500 00	
Leicester note,	1,000 00	
Malden bond,	1,750 00	
Quincy bonds,	2,100 00	
Revere note,	2,500 00	
Wellesley note,	5,000 00	
Woburn bond,	500 00	
Premium on Massachusetts War loan,	12 50	
		14,362 50
Total receipts,		$18,405 58
Cash on hand Jan. 1, 1902,		43 23
		$18,448 81
PAYMENTS.		
Enfield note,		$1,500 00
Marlborough bonds,		5,000 00
Northbridge note,		5,000 00
Oxford note,		5,700 00
Rockport note,		1,000 00
Total payments,		$18,200 00
Cash on hand Jan. 1, 1903,		248 81
		$18,448 81
PRESENT INVESTMENTS.		
Arlington bonds,	$7,000 00	
Brockton bond,	1,000 00	
Hull notes,	6,100 00	
Leicester notes,	3,000 00	
Marlborough bonds,	5,000 00	
Mashpee notes,	2,000 00	
Needham bonds,	15,000 00	
Northbridge note,	5,000 00	
Oxford note,	5,700 00	
Quincy bonds,	13,950 00	
Amount carried forward,	$63,750 00	

STATEMENT IX. Sinking Funds. DETAILS 400.

MASSACHUSETTS WAR LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$63,750 00	
Rockport note,	1,000 00	
South Hadley note,	12,000 00	
Stoughton note,	14,000 00	
Swampscott note,	7,000 00	
Taunton bonds,	19,000 00	
Tolland note,	3,000 00	
Weymouth note,	7,500 00	
Woburn bonds,	2,000 00	
		$129,250 00
Cash on hand Jan. 1, 1903,	. . .	248 81
		$129,498 81

DETAILS No. 400.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

[Acts 1894, chaps. 391 and 526; 1895, chap. 399.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,	. . .	$6,342 67
Mashpee note,	$450 00	
Middleton note,	1,000 00	
Needham note,	4,700 00	
Quincy bonds,	3,700 00	
Revere notes,	17,000 00	
Stoughton bond,	4,000 00	
Boston & Albany Railroad bonds,	70,000 00	
Premium on Medfield Insane Asylum loan,	8,207 10	
		109,057 10
Total receipts,	. . .	$115,399 77
Cash on hand Jan. 1, 1902,	. . .	13,572 09
		$128,971 86
PAYMENTS.		
Holbrook notes,	. . .	$7,000 00
Lynn bond,	. . .	74,000 00
Marlborough note,	. . .	25,000 00
Needham bonds,	. . .	2,000 00
Newburyport bonds,	. . .	6,000 00
Quincy bonds,	. . .	10,500 00
Ware note,	. . .	3,800 00
Medfield Insane Asylum bond,	. . .	300 00
Total payments,	. . .	$128,600 00
Cash on hand Jan. 1, 1903,	. . .	371 86
		$128,971 86
PRESENT INVESTMENTS.		
Amesbury note,	$1,000 00	
Barnstable notes,	2,250 00	
Amount carried forward,	$3,250 00	

STATEMENT IX. Sinking Funds. DETAILS 401.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND—*Concl'd.*

Amount brought forward,	$3,250 00	
Easthampton notes,	26,000 00	
Foxborough bonds,	5,000 00	
Granville notes,	1,600 00	
Holbrook notes,	7,000 00	
Leominster notes,	15,000 00	
Lynn bond,	74,000 00	
Marlborough note,	25,000 00	
Needham bonds,	2,000 00	
New Britain (Conn.) bonds,	50,000 00	
Newburyport bonds,	6,000 00	
New London (Conn.) bonds,	3,000 00	
Pittsfield bonds,	6,000 00	
Quincy bonds,	11,600 00	
Swampscott notes,	7,300 00	
Ware note,	3,800 00	
Winchester bond,	1,000 00	
		$247,550 00
Medfield Insane Asylum bond,	. . .	300 00
		$247,850 00
Cash on hand Jan. 1, 1903,	. . .	371 86
		$248,221 86

DETAILS No. 401.

METROPOLITAN PARKS LOAN SINKING FUND.

[Acts 1893, chap. 407; 1894, chaps. 288, 483 and 509; 1895, chap. 305; 1896, chaps. 466, 472 and 550; 1899, chap. 464; 1900, chap. 43.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,	. . .	$29,053 60
Avon bond,	$500 00	
Beverly note,	35,000 00	
Dedham notes,	1,100 00	
Enfield note,	1,000 00	
Everett notes,	4,800 00	
Gloucester note,	35,000 00	
Mansfield note,	5,000 00	
Millis notes,	8,250 00	
Needham notes,	24,000 00	
North Adams note,	9,000 00	
Peabody note,	4,000 00	
Quincy bond,	250 00	
Randolph note,	850 00	
Revere notes,	6,000 00	
Rockland note,	10,000 00	
Saugus note,	350 00	
Somerville bond,	2,000 00	
Stoughton notes,	20,000 00	
Winthrop note,	2,000 00	
Assessments,—		
Arlington,	1,107 08	
Belmont,	593 50	
Amounts carried forward,	$170,800 58	$29,053 60

METROPOLITAN PARKS LOAN SINKING FUND — *Continued.*

Amounts brought forward,	$170,800 58	$29,053 60
Boston,	68,947 25	
Braintree,	469 60	
Brookline,	8,301 99	
Cambridge,	7,572 21	
Canton,	574 22	
Chelsea,	2,004 94	
Cohasset,	96 43	
Dedham,	1,072 74	
Dover,	136 37	
Everett,	1,666 17	
Hingham,	450 28	
Hull,	575 64	
Hyde Park,	1,047 90	
Lynn,	3,936 89	
Malden,	3,416 34	
Medford,	3,363 99	
Melrose,	1,133 28	
Milton,	4,190 26	
Nahant,	1,002 48	
Needham,	318 03	
Newton,	7,097 18	
Quincy,	1,808 07	
Revere,	1,894 78	
Saugus,	322 22	
Somerville,	4,781 04	
Stoneham,	476 39	
Swampscott,	578 41	
Wakefield,	534 29	
Waltham,	1,836 94	
Watertown,	1,266 85	
Wellesley,	778 06	
Weston,	665 05	
Westwood,	134 90	
Weymouth,	676 07	
Winchester,	1,403 22	
Winthrop,	660 92	
Woburn,	1,002 48	
		306,994 46
Total receipts,		$336,048 06
Cash on hand, Jan. 1, 1902,		275,743 90
		$611,791 96
PAYMENTS.		
Barnstable note,		$7,500 00
Barre (Vt.) bond,		5,000 00
Blackstone notes,		20,000 00
Canton bonds,		2,000 00
Central Falls (R. I.) bonds,		6,000 00
Charlton notes,		6,600 00
Easthampton note,		5,000 00
Gloucester bonds,		260,875 00
Great Barrington note,		5,000 00
Holbrook note,		1,250 00
Leicester notes,		6,300 00
Leominster notes,		26,000 00
Lowell notes,		22,500 00
Lynn bond,		26,000 00
Mansfield note,		5,000 00
Amount carried forward,		$405,025 00

STATEMENT IX. Sinking Funds. DETAILS 401.

METROPOLITAN PARKS LOAN SINKING FUND — *Continued.*

Amount brought forward,		$405,025 00
Miller's Falls note,		5,000 00
Millis notes,		7,500 00
Needham note,		12,000 00
New Britain (Conn.) bonds,		30,000 00
North Brookfield notes,		18,000 00
Pittsfield note,		10,000 00
Quincy bond,		33,000 00
Revere note,		4,000 00
Russell notes,		5,000 00
Rutland notes,		13,000 00
Saugus notes,		10,000 00
Swampscott note,		3,570 00
Warren note,		1,667 73
Weymouth note,		7,500 00
Williamstown notes,		22,000 00
Winthrop note,		15,501 81
Total payments,		$602,764 54
Cash on hand Jan. 1, 1903,		9,027 42
		$611,791 96
PRESENT INVESTMENTS.		
Avon bonds,	$11,500 00	
Barnstable note,	7,500 00	
Barre (Vt.) bonds,	7,000 00	
Blackstone notes,	20,000 00	
Bourne bonds,	15,000 00	
Braintree notes,	6,000 00	
Bristol County note,	20,000 00	
Brockton bonds,	9,000 00	
Buckland bonds,	15,000 00	
Canton bonds,	2,000 00	
Central Falls (R. I.) bonds,	6,000 00	
Charlton notes,	6,600 00	
Conway bonds,	15,000 00	
Danvers bonds,	10,000 00	
Dedham notes,	4,600 00	
Easthampton note,	5,000 00	
Enfield notes,	4,000 00	
Everett notes,	20,500 00	
Fall River bond,	1,000 00	
Framingham note,	3,114 61	
Gloucester bonds,	260,875 00	
Great Barrington note,	5,000 00	
Hadley note,	10,000 00	
Hanover note,	12,000 00	
Holbrook note,	1,250 00	
Leicester notes,	6,300 00	
Leominster notes,	26,000 00	
Lowell notes,	22,500 00	
Lynn bond,	26,000 00	
Malden bonds,	1,750 00	
Miller's Falls note,	5,000 00	
Millis notes,	6,750 00	
New Britain (Conn.) bonds,	30,000 00	
North Brookfield notes,	18,000 00	
Peabody notes,	14,000 00	
Pittsfield note,	10,000 00	
Amount carried forward,	$644 239 61	

STATEMENT IX. **Sinking Funds.** DETAILS 402.

METROPOLITAN PARKS LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$644,239 61	
Quincy bonds,	46,000 00	
Randolph notes,	8,950 00	
Reading bonds,	6,000 00	
Russell notes,	5,000 00	
Rutland notes,	13,000 00	
Salem bonds,	2,000 00	
Saugus bonds,	25,000 00	
Saugus notes,	12,450 00	
Swampscott notes,	6,370 00	
Warren note,	1,667 73	
Wayland bonds,	16,000 00	
Webster bond,	5,000 00	
Wendell note,	2,000 00	
Westfield bonds,	5,500 00	
Weymouth notes,	17,500 00	
Williamstown notes,	22,000 00	
Winchendon bonds,	15,000 00	
Winthrop notes,	63,501 81	
Wrentham bonds,	8,000 00	
		$925,179 15
Cash on hand Jan. 1, 1903,	. . .	9,027 42
		$934,206 57

DETAILS No. 402.

METROPOLITAN SEWERAGE LOAN SINKING FUND.

[Acts 1889, chap. 439; 1891, chap. 192; 1894, chap. 307; 1895, chaps. 294 and 406; 1896, chap. 414.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,	. . .	$26,312 02
Amesbury note,	$3,000 00	
Avon note,	300 00	
Braintree note,	3,000 00	
Brookline bond,	11,800 00	
Cohasset note,	20,000 00	
Cottage City note,	5,000 00	
Everett note,	3,500 00	
Holbrook note,	5,000 00	
Hopedale note,	10,000 00	
Lunenburg note,	6,000 00	
Marlborough notes,	100,000 00	
New Haven (Conn.) note,	25,000 00	
North Adams note,	1,100 00	
Quincy bond,	1,000 00	
Reading notes,	20,000 00	
Rehoboth note,	5,000 00	
Revere notes,	54,400 00	
Sandwich note,	500 00	
Scituate note,	15,000 00	
West Newbury notes,	3,000 00	
Amounts carried forward,	$292,600 00	$26,312 02

STATEMENT IX. **Sinking Funds.** DETAILS 402.

METROPOLITAN SEWERAGE LOAN SINKING FUND — *Cont'd.*

Amounts brought forward,	$292,600 00	$26,312 02
Assessments for 1902,—		
Arlington,	1,108 62	
Belmont,	695 79	
Boston,	19,811 54	
Brookline,	5,429 44	
Cambridge,	11,944 34	
Chelsea,	2,875 92	
Dedham,	601 39	
Everett,	2,231 16	
Hyde Park,	711 49	
Lexington,	417 47	
Malden,	3,785 08	
Medford,	2,504 83	
Melrose,	1,581 75	
Milton,	1,623 46	
Newton,	4,319 84	
Quincy,	1,386 30	
Somerville,	6,433 71	
Stoneham,	626 21	
Wakefield,	1,090 07	
Waltham,	1,434 31	
Watertown,	751 05	
Winchester,	1,117 90	
Winthrop,	839 58	
Woburn,	1,298 80	
A. F. Bridgman, auditor, rents, etc.,	161 67	
		367,381 72
Total receipts,		$393,693 74
Cash on hand Jan. 1, 1902,		121,538 26
		$515,232 00
PAYMENTS.		
Barnstable note,		$7,500 00
Clinton bonds,		20,000 00
Cohasset note,		20,000 00
Lenox notes,		20,000 00
Marlborough notes,		100,000 00
Methuen notes,		25,000 00
New Haven (Conn.) note,		25,000 00
Northampton bonds,		20,000 00
North Brookfield notes,		10,000 00
Reading notes,		20,000 00
Scituate note,		15,000 00
Wakefield bonds,		100,000 00
Westfield bonds,		10,000 00
West Newbury note,		1,000 00
High-level sewer, amount collected in 1899,		10,677 96
Total payments,		$404,177 96
Cash on hand Jan. 1, 1903,		111,054 04
		$515,232 00
PRESENT INVESTMENTS.		
Avon note,	$300 00	
Barnstable note,	7,500 00	
Amount carried forward,	$7,800 00	

STATEMENT IX. Sinking Funds. DETAILS 403.

METROPOLITAN SEWERAGE LOAN SINKING FUND — *Concl'd.*

Amount brought forward,	$7,800 00	
Braintree notes,	26,100 00	
Brockton bonds,	24,400 00	
Brookline notes,	11,800 00	
Clinton bonds,	20,000 00	
Concord bonds,	25,000 00	
Dalton bonds,	2,000 00	
Essex note,	6,000 00	
Everett notes,	8,000 00	
Foxborough bonds,	5,000 00	
Framingham notes,	17,368 00	
Hopedale notes,	20,000 00	
Hull notes,	25,750 00	
Huntington bonds,	25,000 00	
Lenox notes,	20,000 00	
Leominster bonds,	9,000 00	
Lynn bonds,	4,000 00	
Methuen notes,	25,000 00	
Natick note,	10,000 00	
New Britain (Conn.) bonds,	9,000 00	
North Adams notes,	9,900 00	
Northampton bonds,	20,000 00	
North Brookfield notes,	10,000 00	
Quincy bonds,	6,500 00	
Sandwich notes,	2,000 00	
Somersworth (N. H.) bonds,	20,000 00	
Southbridge bonds,	12,000 00	
Swampscott notes,	5,000 00	
Wakefield bonds,	100,000 00	
Westborough note,	10,000 00	
Westfield bonds,	10,000 00	
Weymouth notes,	17,500 00	
		$524,118 00
Metropolitan sewerage loan bond,		912 00
		$525,030 00
Cash on hand Jan. 1, 1903,		111,054 04
		$636,084 04

DETAILS No. 403.

METROPOLITAN WATER LOAN SINKING FUND.

[Acts 1895, chap. 488.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$107,923 74
Acushnet note,	$1,000 00	
Avon bonds,	1,500 00	
Bradford bonds,	3,000 00	
Brewster note,	1,500 00	
Brockton bonds,	7,950 00	
Brockton notes,	200,000 00	
Brookline bonds,	1,250 00	
Chelmsford note,	1,200 00	
Colrain note,	1,000 00	
Dedham note,	1,700 00	
Amounts carried forward,	$220,000 00	$107,923 74

STATEMENT IX. **Sinking Funds.** DETAILS 403.

METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

Amounts brought forward,	$220,000 00	$107,923 74
East Bridgewater note,	500 00	
Easthampton note,	5,000 00	
East Longmeadow notes,	4,000 00	
Everett notes,	4,000 00	
Fall River bonds,	35,000 00	
Foxborough bonds,	2,000 00	
Grafton bond,	500 00	
Great Barrington notes,	15,000 00	
Hudson bonds,	1,800 00	
Hudson notes,	1,000 00	
Hull bonds,	1,000 00	
Lowell note,	5,000 00	
Malden bonds,	5,000 00	
Mansfield note,	1,300 00	
Melrose note,	20,000 00	
Miller's Falls note,	5,000 00	
New Bedford note,	100,000 00	
North Adams notes,	14,966 66	
North Brookfield note,	1,000 00	
Pawtucket (R. I.) bonds,	262,000 00	
Portland (Me.) bonds,	11,000 00	
Quincy bonds,	1,000 00	
Randolph note,	500 00	
Revere bonds,	12,000 00	
Revere notes,	26,000 00	
Rockland note,	900 00	
Scituate notes,	12,500 00	
Seekonk note,	3,000 00	
Stockbridge note,	2,500 00	
Sturbridge note,	500 00	
Upton bond,	1,000 00	
Warren note,	2,000 00	
Wayland bond,	1,000 00	
Wellesley bonds,	3,000 00	
Westford note,	1,000 00	
Whitman note,	10,000 00	
Winthrop notes,	9,000 00	
A. F. Bridgman, auditor, rents, etc.,	39,422 38	
Premium on metropolitan water loan,	319,550 00	
Assessments, —		
Arlington,	2,892 05	
Belmont,	1,434 06	
Boston,	388,265 01	
Chelsea,	9,806 03	
Everett,	7,339 32	
Hyde Park,	666 67	
Malden,	10,163 64	
Medford,	6,103 41	
Melrose,	4,398 83	
Nahant,	843 79	
Newton,	2,285 12	
Quincy,	7,429 18	
Revere,	3,382 57	
Somerville,	19,014 85	
Stoneham,	1,879 05	
Watertown,	3,312 29	
Winthrop,	2,124 58	
		1,631,379 49
Total receipts,		$1,739,303 23
Cash on hand Jan. 1, 1902,		153,783 59
		$1,893,086 82

METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

PAYMENTS.	
Adams bonds,	$25,000 00
Adams note,	30,000 00
Athol notes,	8,850 00
Auburn (Me.) bonds,	2,500 00
Avon bonds,	6,500 00
Barre (Vt.) bonds,	13,000 00
Bourne bonds,	6,400 00
Bradford bonds,	50,000 00
Brockton bonds,	192,300 00
Brockton notes,	200,000 00
Charlton note,	2,000 00
Clinton bonds,	7,000 00
Cottage City notes,	9,000 00
Danbury (Conn.) bonds,	25,000 00
Danvers bonds,	16,250 00
Deerfield notes,	9,000 00
Douglas bonds,	11,000 00
Dover (N. H.) bond,	5,000 00
East Longmeadow note,	4,000 00
Everett bonds,	6,000 00
Everett notes,	31,937 00
Fall River bonds,	40,000 00
Falmouth bonds,	105,000 00
Foxborough note,	2,500 00
Framingham note,	9,000 00
Gloucester bonds,	60,000 00
Hull note,	5,900 00
Leicester bonds,	500 00
Lowell notes,	25,000 00
Lynn bond,	175,000 00
Manchester (N. H.) bonds,	4,000 00
Marblehead bonds,	500 00
Marlborough bonds,	2,000 00
Melrose note,	20,000 00
Methuen note,	10,000 00
Middleborough bonds,	500 00
Needham bonds,	2,000 00
New Bedford notes,	100,000 00
Northampton bonds,	46,000 00
North Attleborough note,	27,115 00
Norwalk (Conn.) bonds,	95,000 00
Palmer bonds,	19,200 00
Portland (Me.) bonds,	11,000 00
Quincy bonds,	49,600 00
Reading bonds,	5,000 00
Rockport bonds,	23,000 00
Salem bonds,	11,700 00
Somerville bonds,	22,000 00
Stoneham bonds,	5,000 00
Whitman note,	10,000 00
Arlington,	107 58
Belmont,	60 16
Boston,	17,255 50
Chelsea,	549 94
Everett,	307 61
Hyde Park,	34 29
Malden,	521 93
Medford,	384 65
Melrose,	232 46
Nahant,	32 41
Newton,	103 36
Amount carried forward,	$1,566,841 89

STATEMENT IX. **Sinking Funds.** DETAILS 403.

METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

Amount brought forward,		$1,566,841 89
Quincy,		358 78
Revere,		142 34
Somerville,		907 53
Stoneham,		1,406 57
Watertown,		143 24
Winthrop,		86 36
Interest on metropolitan water loan,		319,550 00
American Bank Note Company, for printing bonds,		1,675 00
Total payments,		$1,891,111 71
Cash on hand Jan. 1, 1903,		1,975 11
		$1,893,086 82
PRESENT INVESTMENTS.		
Abington bonds,	$2,000 00	
Acushnet note,	1,000 00	
Adams bonds,	25,000 00	
Adams note,	30,000 00	
Athol notes,	18,400 00	
Auburn (Me.) bonds,	2,500 00	
Avon bonds,	5,000 00	
Barnstable note,	7,500 00	
Barre (Vt.) bonds,	53,000 00	
Bourne bonds,	6,400 00	
Bradford bonds,	88,000 00	
Brewster notes,	13,500 00	
Brockton bonds,	184,350 00	
Central Falls (R. I.) bonds,	23,000 00	
Charlton note,	2,000 00	
Chelmsford notes,	6,000 00	
Clinton bonds,	7,000 00	
Colrain notes,	3,000 00	
Cottage City notes,	9,000 00	
Danbury (Conn.) bonds,	25,000 00	
Danvers bonds,	16,250 00	
Dedham notes,	8,100 00	
Deerfield notes,	9,000 00	
Douglas bonds,	11,000 00	
Dover (N. H.) bond,	5,000 00	
East Bridgewater notes,	3,000 00	
East Longmeadow note,	1,000 00	
Everett bonds,	26,000 00	
Everett notes,	71,437 00	
Fall River bonds,	34,000 00	
Falmouth bonds,	105,000 00	
Foxborough bonds,	15,500 00	
Foxborough notes,	12,500 00	
Framingham notes,	17,310 00	
Gloucester bonds,	97,500 00	
Grafton bonds,	19,500 00	
Great Barrington bonds,	2,000 00	
Holbrook bond,	1,000 00	
Hudson bonds,	34,000 00	
Hudson notes,	25,000 00	
Hull bonds,	9,000 00	
Hull note,	5,900 00	
Leicester bonds,	500 00	
Amount carried forward,	$1,041,147 00	

STATEMENT IX. **Sinking Funds.** DETAILS 403.

METROPOLITAN WATER LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$1,041,147 00	
Lowell notes,	20,000 00	
Lynn bonds,	195,000 00	
Malden bonds,	25,000 00	
Manchester (N. H.) bonds,	4,000 00	
Mansfield bonds,	9,000 00	
Mansfield notes,	4,000 00	
Marblehead bonds,	500 00	
Marlborough bonds,	2,000 00	
Methuen note,	10,000 00	
Middleborough bonds,	500 00	
Natick notes,	7,000 00	
Needham bonds,	2,000 00	
North Adams notes,	220,966 70	
Northampton bonds,	46,000 00	
North Attleborough bonds,	2,000 00	
North Attleborough note,	27,115 00	
North Brookfield notes,	2,000 00	
Norwalk (Conn.) bonds,	95,000 00	
Orange bond,	1,000 00	
Palmer bonds,	19,200 00	
Provincetown bonds,	8,000 00	
Quincy bonds,	63,300 00	
Randolph bonds,	2,000 00	
Randolph notes,	3,000 00	
Reading bonds,	25,000 00	
Rochester (N. H.) bonds,	2,000 00	
Rockland notes,	900 00	
Rockport bonds,	28,000 00	
Salem bonds,	11,700 00	
Saugus bonds,	36,000 00	
Saugus notes,	5,000 00	
Sheffield note,	1,500 00	
Somersworth (N. H.) bonds,	17,000 00	
Somerville bonds,	22,000 00	
South Abington bonds,	2,000 00	
Stockbridge note,	10,500 00	
Stoneham bonds,	25,000 00	
Sturbridge notes,	7,000 00	
Tolland note,	4,000 00	
Upton bonds,	15,000 00	
Wakefield bonds,	50,000 00	
Walpole bonds,	9,000 00	
Walpole notes,	8,500 00	
Waltham bonds,	4,000 00	
Warren notes,	18,000 00	
Waterbury (Conn.) bonds,	20,000 00	
Waterville (Me.) bonds,	20,000 00	
Wellesley bonds,	4,000 00	
Westfield bonds,	37,500 00	
Westford notes,	10,000 00	
West Springfield bonds,	8,000 00	
West Springfield note,	8,000 00	
Weymouth notes,	7,500 00	
Winchendon bonds,	10,000 00	
Winchester bonds,	3,000 00	
Winthrop notes,	15,000 00	
		$2,254,828 70
Cash on hand Jan. 1, 1903,		1,975 11
		$2,256,803 81

STATEMENT IX. **Sinking Funds.** DETAILS 404.

DETAILS No. 404.

PRISON AND HOSPITAL LOAN SINKING FUND.

[Acts 1874, chap. 391; 1895, chaps. 483 and 503; 1900, chap. 68.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$9,487 24
Gardner bond,	$700 00	
Gloucester bonds,	2,000 00	
Medway note,	735 00	
Middleton note,	150 00	
North Reading note,	2,000 00	
Quincy bond,	500 00	
Quincy note,	50,000 00	
Rutland note,	5,000 00	
Premium on Massachusetts Hospital for Epileptics loan,	3,233 10	
Premium on prisons and hospitals loan,	46,092 40	
Prison and hospital loan sinking fund, revenue,	5,831 30	
		116,241 80
Total receipts,		$125 729 04
Cash on hand Jan. 1, 1902,		362 05
		$126,091 09
PAYMENTS.		
North Reading notes,		$4,000 00
Quincy notes,		50,000 00
Wayland note,		5,000 00
Prison and hospital loan bond,		800 00
Total payments,		$59,800 00
Cash on hand Jan. 1, 1903,		66,291 09
		$126,091 09
PRESENT INVESTMENTS.		
Gardner bonds,	$20,300 00	
Gloucester bonds,	1,000 00	
Grafton bonds,	2,000 00	
Holbrook note,	1,000 00	
Leominster note,	15,000 00	
Medway notes,	4,410 00	
Middleton notes,	700 00	
North Reading notes,	2,000 00	
Quincy bonds,	9,000 00	
South Hadley note,	1,400 00	
Wayland note,	5,000 00	
		$61,810 00
Massachusetts Hospital for Epileptics bond,		450 00
Prison and hospital loan bonds,		1,600 00
		$63,860 00
Cash on hand Jan. 1, 1903,		66,291 09
		$130,151 09

DETAILS No. 405.

STATE HIGHWAY LOAN SINKING FUND.

[Acts 1893, chap. 476; 1894, chap. 497; 1895, chap. 347; 1896, chap. 481.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$2,181 75
Amesbury note,	$1,000 00	
Belmont bond,	1,000 00	
Boston bonds,	20,000 00	
Bridgewater notes,	10,000 00	
Everett note,	2,000 00	
Meriden (Conn.) bond,	1,000 00	
North Adams note,	1,200 00	
Randolph note,	630 00	
Wellesley note,	15,000 00	
Westborough note,	3,000 00	
Winchendon bonds,	2,000 00	
Boston & Albany Railroad bonds,	30,000 00	
State highway loan sinking fund, revenue,	105,640 82	
Premium on State highway loan,	30,258 50	
		222,729 32
Total receipts,		$224,911 07
Cash on hand Jan. 1, 1902,		16,492 02
		$241,403 09
PAYMENTS.		
Boston bonds,		$120,000 00
Bridgewater notes,		10,000 00
Fall River bond,		25,000 00
Gloucester note,		15,000 00
Middleton note,		1,000 00
Reading bond,		1,000 00
Stoneham bonds,		13,000 00
Webster notes,		24,000 00
Wellesley note,		15,000 00
Total payments,		$224,000 00
Cash on hand Jan. 1, 1903,		17,403 09
		$241,403 09
PRESENT INVESTMENTS.		
Amesbury notes,	$2,000 00	
Belmont bonds,	11,000 00	
Billerica bond,	1,000 00	
Billerica note,	1,500 00	
Boston bonds,	100,000 00	
Cottage City notes,	10,000 00	
Everett notes,	8,000 00	
Fall River bond,	25,000 00	
Framingham note,	5,050 00	
Gloucester note,	15,000 00	
Grafton bonds,	2,000 00	
Longmeadow bonds,	18,000 00	
Marshfield note,	2,500 00	
Maynard bonds,	13,000 00	
Amount carried forward,	$214,050 00	

STATEMENT IX. **Sinking Funds.** DETAILS 406.

STATE HIGHWAY LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$214,050 00	
Middlesex County note,	2,000 00	
Middleton note,	1,000 00	
Miller's Falls note,	15,000 00	
North Adams notes,	9,600 00	
North Attleborough note,	1,700 00	
Quincy bonds,	5,000 00	
Randolph notes,	5,040 00	
Reading bond,	1,000 00	
Stoneham bonds,	20,000 00	
Swansea bonds,	1,000 00	
Watertown bonds,	71,000 00	
Webster notes,	24,000 00	
Wellfleet bonds,	10,000 00	
Westborough note,	2,500 00	
Winchendon bonds,	41,000 00	
Winthrop notes,	5,500 00	
		$429,380 00
Cash on hand Jan. 1, 1903,		17,403 09
		$446,793 09

DETAILS No. 406.

STATE HOUSE LOANS SINKING FUND.

[Acts 1899, chap. 394; 1900, chap. 46.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$92,261 63
Adams note,	$30,000 00	
Amesbury bonds,	21,000 00	
Attleborough note,	15,000 00	
Barre (Vt.) bonds,	117,000 00	
Belfast (Me.) bonds,	20,000 00	
Bellingham notes,	1,000 00	
Braintree note,	2,000 00	
Chester note,	700 00	
Easthampton note,	1,000 00	
Essex note,	1,000 00	
Fall River bonds,	40,000 00	
Framingham notes,	42,000 00	
Gloucester notes,	20,700 00	
Hatfield note,	1,000 00	
Leominster note,	10,000 00	
Lewiston (Me.) note,	15,000 00	
Lowell notes,	15,000 00	
Medway note,	400 00	
Needham note,	8,000 00	
New Britain (Conn.) bonds,	60,000 00	
North Adams notes,	9,900 00	
North Attleborough note,	3,000 00	
North Brookfield note,	1,500 00	
Quincy bonds,	2,000 00	
Reading note,	10,000 00	
Revere notes,	82,730 00	
Amounts carried forward,	$529,930 00	$92,261 63

STATEMENT IX. Sinking Funds. DETAILS 406.

STATE HOUSE LOANS SINKING FUND — *Continued.*

Amounts brought forward,	$529,930 00	$92,261 63
Russell note,	1,500 00	
Rutland notes,	4,000 00	
Saco (Me.) bonds,	15,000 00	
Salem bond,	1,500 00	
Stoughton bonds,	2,000 00	
Swampscott note,	1,000 00	
Uxbridge notes,	3,500 00	
Westbrook (Me.) bonds,	18,000 00	
Weston note,	3,000 00	
Winthrop notes,	3,450 00	
		582,880 00
State House construction loan fund, Bulfinch front, transfer,		39,531 17
State House loans sinking fund, revenue,		90,307 36
Total receipts,		$804,980 16
Cash on hand Jan. 1, 1902,		6,981 57
		$811,961 73
PAYMENTS.		
Acushnet note,		$1,000 00
Adams notes,		12,000 00
Attleborough notes,		25,000 00
Bernardston notes,		3,766 27
Brockton bonds,		15,000 00
Central Falls (R. I.) bonds,		10,000 00
Chicopee bonds,		4,000 00
Gloucester bonds,		18,000 00
Gloucester note,		50,000 00
Ipswich bonds,		2,000 00
Lewiston (Me.) note,		15,000 00
Lexington notes,		5,000 00
Lynn bonds,		59,000 00
Needham note,		8,000 00
New Bedford note,		50,000 00
New Britain (Conn.) bond,		6,000 00
Newton bond,		7,850 00
North Attleborough bond,		5,000 00
Quincy bonds,		22,000 00
Reading note,		10,000 00
Stoughton bonds,		2,000 00
Stoughton notes,		22,300 00
Westbrook (Me.) note,		7,500 00
Woburn bonds,		27,000 00
Worcester County note,		20,000 00
State House construction loan bonds,		300,000 00
State House loan bonds,		75,000 00
Total payments,		$782,416 27
Cash on hand Jan. 1, 1903,		29,545 46
		$811,961 73
PRESENT INVESTMENTS.		
Acushnet note,	$1,000 00	
Adams notes,	19,500 00	
Attleborough notes,	10,000 00	
Bellingham notes,	12,000 00	
Amount carried forward,	$42,500 00	

STATEMENT IX. **Sinking Funds.** DETAILS 406.

STATE HOUSE LOANS SINKING FUND — *Continued.*

Amount brought forward,	$42,500 00
Bernardston notes,	3,766 27
Braintree notes,	8,000 00
Brockton bonds,	15,000 00
Cambridge bonds,	14,000 00
Central Falls (R. I.) bonds,	10,000 00
Charlton note,	2,000 00
Cheshire note,	7,000 00
Chester notes,	12,500 00
Chicopee bonds,	4,000 00
Clinton note,	3,750 00
Essex notes,	7,000 00
Framingham notes,	15,178 61
Gloucester bonds,	18,000 00
Gloucester notes,	120,100 00
Hadley note,	25,000 00
Hampshire County note,	15,000 00
Hatfield note,	1,000 00
Holbrook notes,	3,500 00
Hull notes,	15,000 00
Ipswich bonds,	2,000 00
Leicester bonds,	8,000 00
Lenox notes,	12,000 00
Leominster notes,	178,500 00
Lexington notes,	5,000 00
Lowell notes,	70,000 00
Lynn bonds,	59,000 00
Melrose bonds,	45,000 00
Middletown (Conn.) bonds,	6,000 00
Natick bonds,	10,000 00
New Bedford note,	50,000 00
New Britain (Conn.) bonds,	6,000 00
Newton bonds,	21,850 00
North Adams notes,	208,716 66
North Attleborough bond,	5,000 00
North Attleborough notes,	22,000 00
North Brookfield notes,	4,500 00
Quincy bonds,	50,000 00
Salem bonds,	13,500 00
Scituate notes,	8,000 00
Somerville bonds,	11,000 00
South Hadley bonds,	20,000 00
South Hadley notes,	2,900 00
Southbridge bonds,	10,000 00
Springfield bonds,	102,000 00
Stoughton bonds,	17,000 00
Stoughton notes,	22,300 00
Swampscott notes,	2,000 00
Swansea bonds,	2,000 00
Taunton bonds,	10,000 00
Uxbridge notes,	10,500 00
Wakefield bonds,	16,000 00
Walpole note,	4,000 00
Westborough bonds,	5,000 00
Westborough notes,	5,000 00
Westbrook (Me.) note,	7,500 00
Westfield bonds,	22,000 00
Weston notes,	11,000 00
Williamstown note,	31,000 00
Winchendon bonds,	25,000 00
Winthrop notes,	20,805 00
Amount carried forward,	$1,484,366 54

STATE HOUSE LOANS SINKING FUND — *Concluded.*

Amount brought forward,	$1,484,366 54	
Woburn bonds,	27,000 00	
Worcester County note,	20,000 00	
		$1,531,366 54
State House construction loan bonds,		300,000 00
State House loan bonds,		75,000 00
		$1,906,366 54
Cash on hand Jan. 1, 1903,		29,545 46
		$1,935,912 00

TRUST FUNDS.

DETAILS No. 407.

HARBOR COMPENSATION FUND.

[Acts 1878, chap. 74; 1897, chap. 146.]

TRANSACTIONS OF THE FUND, 1902.	
RECEIPTS.	
Lowell note,	$50,000 00
Winchester note,	15,000 00
Boston & Maine Railroad,	12,000 00
Boston Electric Light Company,	3 00
Boston Elevated Railway Company,	500 00
Boston Wharf Company,	342 75
Bunker Hill Yacht Club,	10 00
City of Boston,	875 24
Chelsea Yacht Club,	10 00
Alvarado Coburn,	10 00
East Boston Athletic Association, Boat Club,	10 00
East Boston Dry Dock Company,	1 87
Fall River Iron Works Company,	200 00
Fiske Wharf and Warehouse Trust,	397 88
Gardner Boat Club,	5 00
James E. Glassett *et al.*,	50 00
Green and Harrington,	58 50
William E. Gutterson,	28 13
Lease of Hangman's Island,	25 00
Lincoln Boat Club,	5 00
Magee Furnace Company,	65 60
Marston Coal Company,	28 13
Massachusetts Pipe Line Gas Company,	22 50
New England Cotton Yarn Company,	100 00
New England Gas and Coke Company,	5,000 00
New York & Boston Dyewood Company,	30 75
William F. Nye,	50 00
Old Colony and Boston & Providence railroad companies,	1,479 75
Orient Heights Yacht Club,	10 00
Quincy & Boston Street Railway Company,	73 88
Thomas E. Ruggles,	8 25
Union Freight Railroad Company,	50 00
Amount carried forward,	$86,451 23

STATEMENT IX. Trust Funds. DETAILS 407.

HARBOR COMPENSATION FUND — *Continued.*

Amount brought forward,	$86,451 23	
West End Street Railway Company,	1,632 30	
Winthrop,	3,000 00	
Total receipts,		$91,083 53
Cash on hand Jan. 1, 1902,		68,339 46
		$159,422 99
PAYMENTS.		
Brockton bonds,		$1,000 00
Cambridge bonds,		2,000 00
Huntington bonds,		5,000 00
Lowell notes,		50,000 00
Malden bonds,		2,000 00
Miller's Falls bonds,		15,000 00
Saugus note,		5,000 00
Sharon bonds,		1,000 00
Stoughton bonds,		1,000 00
Waltham bonds,		1,000 00
Total payments,		$83,000 00
Cash on hand Jan. 1, 1903,		76,422 99
		$159,422 99
INCOME OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$15,647 79
Cash on hand Jan. 1, 1902,		20,028 66
		$35,676 45
PAYMENTS.		
Advertising,		$3 00
Winslow S. Adlington, services,		38 00
C. F. Powers, —		
Services,	$475 00	
Expenses,	7 60	
		482 60
New England Dredging Company,		25,779 45
Premium on securities,		6,280 33
		$32,583 38
Cash on hand Jan. 1, 1903,		3,093 07
		$35,676 45
PRESENT INVESTMENTS.		
Braintree bonds,	$10,000 00	
Brockton bonds,	1,000 00	
Cambridge bonds,	2,000 00	
Central Falls (R. I.) bonds,	7,000 00	
Holbrook bonds,	27,000 00	
Huntington bonds,	5,000 00	
Malden bonds,	2,000 00	
Miller's Falls bonds,	15,000 00	
New Bedford note,	100,000 00	
New London (Conn.) bonds,	59,000 00	
North Adams notes,	30,533 33	
Amount carried forward,	$258,533 33	

STATEMENT IX. Trust Funds. DETAILS 408.

HARBOR COMPENSATION FUND — *Concluded.*

Amount brought forward,	$258,533 33	
Saugus note,	5,000 00	
Sharon bonds,	6,000 00	
Somersworth (N. H.) bonds,	42,000 00	
Stoughton bonds,	1,000 00	
Waltham bonds,	1,000 00	
		$313,533 33
Cash on hand Jan. 1, 1903,	. . .	76,422 99
		$389,956 32

DETAILS No. 408.

MASSACHUSETTS SCHOOL FUND.

[Revised Laws, chap. 41.]

TRANSACTIONS OF THE FUND, 1902.	
RECEIPTS.	
Athol bonds,	$1,500 00
Athol note,	5,000 00
Attleborough bonds,	9,000 00
Barre (Vt.) note,	10,000 00
Beverly note,	20,000 00
Boston bond,	35,000 00
Braintree notes,	18,100 00
Bridgewater note,	5,000 00
Brockton bond,	1,800 00
Brockton notes,	200,000 00
Chelsea note,	50,000 00
Clinton note,	1,250 00
Cohasset note,	3,400 00
Danvers note,	10,000 00
Douglas note,	5,000 00
Easthampton note,	2,500 00
Everett notes,	53,200 00
Fall River bond,	2,500 00
Fall River note,	25,000 00
Framingham note,	15,000 00
Gloucester notes,	50,000 00
Groton note,	1,000 00
Hanover note,	500 00
Holbrook notes,	35,000 00
Huntington note,	4,000 00
Lincoln note,	5,000 00
Lowell notes,	90,000 00
Lynn note,	30,000 00
Manchester (N. H.) note,	15,000 00
Mansfield note,	5,000 00
Marlborough notes,	100,000 00
Medford note,	20,000 00
Medway note,	500 00
Meriden (Conn.) bonds,	6,000 00
Middlesex County note,	50,000 00
Middleton note,	2,000 00
Amount carried forward,	$887,250 00

STATEMENT IX. **Trust Funds.** DETAILS 408.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$887,250 00	
Milton note,	10,000 00	
Natick notes,	20,000 00	
Needham notes,	52,700 00	
New Bedford notes,	130,000 00	
Newburyport note,	40,000 00	
New Hampshire bonds,	2,000 00	
New Haven (Conn.) notes,	75,000 00	
North Reading note,	1,500 00	
Norton note,	3,000 00	
Portland (Me.) note,	100,000 00	
Provincetown bonds,	2,000 00	
Quincy bond,	1,000 00	
Reading notes,	37,000 00	
Rehoboth note,	5,000 00	
Revere note,	2,000 00	
Rutland (Vt.) note,	10,000 00	
Saco (Me.) note,	25,000 00	
Saugus note,	450 00	
Scituate note,	7,000 00	
Somerville note,	50,000 00	
South Hadley note,	10,000 00	
Springfield note,	167,000 00	
Swampscott notes,	14,500 00	
Wakefield note,	25,000 00	
Warren note,	900 00	
Watertown bond,	5,000 00	
Watertown note,	55,000 00	
Wellesley note,	15,000 00	
Westbrook (Me.) note,	25,000 00	
Westfield bonds,	2,000 00	
Westford note,	500 00	
West Newbury notes,	7,000 00	
Weymouth note,	10,000 00	
Whitman notes,	20,000 00	
Wilmington note,	5,000 00	
Woburn note,	10,000 00	
Woonsocket (R. I.) notes,	70,000 00	
Wrentham notes,	5,000 00	
		$1,907,800 00
Boston & Albany Railroad bonds,		1,500,000 00
Appropriation,		100,000 00
Total receipts,		$3,507,800 00
Cash on hand Jan. 1, 1902,		169,023 14
		$3,676,823 14
PAYMENTS.		
Amesbury note,		$15,000 00
Athol bonds,		15,000 00
Athol note,		5,000 00
Barre (Vt.) note,		10,000 00
Beverly note,		20,000 00
Billerica note,		6,000 00
Braintree note,		15,000 00
Bridgewater note,		5,000 00
Brockton bonds,		2,000 00
Brockton notes,		200,000 00
Calais (Me.) bonds,		81,000 00
Cambridge bonds,		20,000 00
Amount carried forward,		$394,000 00

STATEMENT IX. Trust Funds. DETAILS 408.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$394,000 00
Canton note,	10,000 00
Chelsea bonds,	101,000 00
Chester notes,	12,000 00
Concord (N. H.) note,	30,000 00
Danvers note,	10,000 00
Dedham bonds,	34,000 00
Douglas note,	5,000 00
Everett notes,	25,000 00
Fall River note,	25,000 00
Fitchburg notes,	65,000 00
Framingham note,	15,000 00
Gloucester note,	20,000 00
Groton notes,	5,000 00
Holbrook notes,	10,000 00
Huntington note,	2,000 00
Kingston bond,	1,000 00
Lexington notes,	30,200 00
Lincoln note,	5,000 00
Lowell notes,	90,000 00
Lunenburg note,	2,000 00
Lynn notes,	30,000 00
Malden note,	25,000 00
Manchester (N. H.) note,	15,000 00
Mansfield note,	5,000 00
Marlborough notes,	125,000 00
Maynard note,	6,000 00
Medford notes,	75,000 00
Melrose notes,	35,000 00
Middlesex County note,	50,000 00
Middleton notes,	6,000 00
Milton note,	10,000 00
Natick notes,	20,000 00
Needham notes,	43,700 00
New Bedford notes,	80,000 00
New Britain (Conn.) bonds,	4,000 00
Newburyport notes,	100,000 00
New Haven (Conn.) notes,	75,000 00
Newton bond,	2,000 00
Northampton bond,	1,000 00
North Brookfield note,	6,000 00
Norton notes,	11,000 00
Pittsfield note,	3,734 71
Portland (Me.) note,	100,000 00
Randolph note,	10,000 00
Reading notes,	47,000 00
Rehoboth notes,	10,000 00
Revere bonds,	158,000 00
Rutland (Vt.) note,	10,000 00
Saco (Me.) notes,	25,000 00
Scituate note,	7,000 00
Somerville note,	50,000 00
South Hadley notes,	20,000 00
Springfield note,	167,000 00
Swampscott note,	10,000 00
Wakefield note,	10,000 00
Watertown notes,	55,000 00
Wayland note,	3,000 00
Wellesley note,	15,000 00
Westbrook (Me.) notes,	25,000 00
West Newbury notes,	7,000 00
Amount carried forward,	$2,348,634 71

STATEMENT IX. Trust Funds. DETAILS 408.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,		$2,348,634 71
Weymouth note,		10,000 00
Whitman notes,		20,000 00
Wilmington note,		5,000 00
Woburn note,		10,000 00
Woonsocket (R. I.) notes,		70,000 00
Wrentham note,		5,000 00
Total payments,		$2,468,634 71
Cash on hand Jan. 1, 1903,		1,208,188 43
		$3,676,823 14

PRESENT INVESTMENTS.

Abington bonds,	$3,000 00
Adams bonds,	25,000 00
Amesbury note,	15,000 00
Athol bonds,	13,500 00
Attleborough bonds,	10,000 00
Auburn (Me.) bonds,	13,000 00
Avon bonds,	19,000 00
Beverly bonds,	2,000 00
Beverly notes,	20,000 00
Billerica note,	6,000 00
Boston bonds,	30,000 00
Braintree bonds,	37,000 00
Braintree notes,	3 100 00
Bristol County notes,	40,000 00
Brockton bonds,	193,800 00
Calais (Me.) bonds,	81,000 00
Cambridge bonds,	29,000 00
Canton note,	10,000 00
Chelsea bonds,	101,000 00
Chester notes,	21,000 00
Chicopee bonds,	14,000 00
Clinton bonds,	55,000 00
Clinton notes,	5,000 00
Cohasset notes,	3,400 00
Concord (N. H.) note,	30,000 00
Danbury (Conn.) bonds,	50,000 00
Dedham bonds,	34,000 00
Duxbury notes,	25,000 00
Easthampton notes,	28,000 00
Everett bonds,	53,000 00
Everett notes,	84,400 00
Fall River bonds,	102,500 00
Fitchburg bonds,	13,000 00
Fitchburg notes,	65,000 00
Framingham note,	10,000 00
Gloucester bonds,	5,625 00
Gloucester notes,	20,000 00
Grafton bonds,	15,000 00
Great Barrington bonds,	26,000 00
Groton notes,	9,000 00
Haverhill bonds,	8,000 00
Holbrook bonds,	22,000 00
Hull bonds,	40,000 00
Hull notes,	25,000 00
Huntington note,	2,000 00
Ipswich bonds,	58,000 00
Amount carried forward,	$1,475,325 00

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$1,475,325 00
Kingston bond,	1,000 00
Leicester bonds,	25,000 00
Leominster notes,	18,900 00
Lewiston (Me.) bonds,	500 00
Lexington notes,	30,200 00
Lunenburg note,	2,000 00
Lynn bonds,	258,000 00
Malden note,	25,000 00
Mansfield bonds,	28,500 00
Marlborough bond,	1,000 00
Marlborough notes,	25,000 00
Maynard bonds,	16,000 00
Maynard note,	6,000 00
Medford notes,	55,000 00
Melrose bonds,	18,000 00
Melrose notes,	35,000 00
Meriden (Conn.) bonds,	6,000 00
Methuen note,	8,000 00
Middleborough bonds,	4,000 00
Middleton notes,	4,000 00
Millis bonds,	1,000 00
Needham bonds,	20,000 00
Needham notes,	21,000 00
New Bedford bonds,	13,000 00
New Britain (Conn.) bonds,	69,000 00
Newburyport bonds,	28,000 00
Newburyport note,	60,000 00
Newton bonds,	9,000 00
North Adams notes,	15,000 00
Northampton bond,	1,000 00
North Attleborough bonds,	112,000 00
North Brookfield notes,	16,000 00
Norton notes,	8,000 00
Orange bonds,	15,000 00
Pittsfield note,	3,734 71
Provincetown bonds,	42,000 00
Quincy bonds,	24,000 00
Randolph bonds,	10,000 00
Randolph note,	10,000 00
Reading bonds,	10,000 00
Reading notes,	10,000 00
Rehoboth note,	10,000 00
Revere bonds,	158,000 00
Rockport bonds,	12,000 00
Russell note,	2,500 00
Saugus notes,	10,000 00
Scituate note,	10,000 00
Sharon bonds,	5,000 00
Somerset note,	15,000 00
Somerville bonds,	12,000 00
South Hadley notes,	54,500 00
Stoughton bonds,	49,000 00
Turner's Falls bonds,	10,000 00
Uxbridge bonds,	27,000 00
Wakefield notes,	10,000 00
Walpole bonds,	56,000 00
Waltham bonds,	2,000 00
Warren notes,	900 00
Watertown bonds,	8,000 00
Waterville (Me.) bonds,	20,000 00
Amount carried forward,	$3,012,059 71

STATEMENT IX. Trust Funds. DETAILS 408.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$3,012,059 71	
Wayland note,	3,000 00	
Webster bonds,	23,000 00	
Westfield bonds,	5,500 00	
Westford note,	2,000 00	
West Newbury notes,	3,800 00	
West Springfield bonds,	16,500 00	
Whitman bonds,	5,000 00	
Winthrop note,	9,500 00	
Woonsocket (R. I.) bonds,	7,000 00	
		$3,087,359 71
Fitchburg Railroad bonds,		275,000 00
Cash on hand Jan. 1, 1903,		1,208,188 43
		$4,570,548 14

INCOME OF THE FUND, 1902.

RECEIPTS.		
Received of income undivided Jan. 1, 1902,		$182,270 84
Received income of 1902,		220,731 77
		$403,002 61
PAYMENTS.		
Amount paid cities and towns, moiety of 1901,		$182,853 69
Secretary Board of Education,		4,500 00
Support of normal schools,[1]		88,507 16
Teachers' institutes,		1,705 99
County teachers' associations,		400 00
Massachusetts Teachers' Association,		300 00
Interest on purchases,		4,790 89
Teachers in towns,		12,265 86
		$295,323 59
Cash on hand Jan. 1, 1903,		107,679 02
		$403,002 61

EDUCATIONAL EXPENSES PAYABLE FROM INCOME OF THE MASSACHUSETTS SCHOOL FUND.		
Secretary Board of Education,	$4,500 00	
Support of normal schools,	88,507 16	
Teachers' institutes,	1,705 99	
County teachers' associations,	400 00	
Massachusetts Teachers' Association,	300 00	
Sundry towns,	182,853 69	
Interest on purchases,	4,790 89	
Teachers in towns,	12,265 86	
		$295,323 59
Items of Expenditure so far as rendered to this Office, and payable from Appropriations for Educational Expenses.		
[Revised Laws, chap. 39; Acts 1902, chap. 153.]		
Frank A. Hill, secretary Board of Education, salary,		$4,500 00

[1] For support of normal schools, see Details No. 242.

MASSACHUSETTS SCHOOL FUND — *Continued.*

TEACHERS' INSTITUTES.		
[Revised Laws, chap. 40; Acts 1902, chap. 153.]		
Expenses of institutes, —		
At Amherst,	$65 26	
Attleborough,	129 16	
Billerica,	76 50	
Charlemont,	25 28	
Cohasset,	93 21	
Dana,	78 06	
Haverhill,	158 80	
Holden,	60 61	
Holyoke,	173 16	
Hyannis,	74 38	
Littleton,	106 36	
Middleborough,	105 33	
Milford,	157 06	
Norwood,	98 70	
Orange,	31 21	
Russell,	12 50	
Shelburne Falls,	40 51	
Williamstown,	127 12	
Printing,	36 98	
Stationery,	55 80	
		$1,705 99
MASSACHUSETTS TEACHERS' ASSOCIATION.		
[Revised Laws, chap. 40; Acts 1902, chap. 153.]		
Janitor,	$5 00	
Lectures,	152 70	
Orchestra,	5 00	
Postage, etc.,	33 80	
Printing,	79 91	
Travel,	23 59	
		$300 00
COUNTY TEACHERS' ASSOCIATIONS.		
[Revised Laws, chap. 40; Acts 1902, chap. 153.]		
Barnstable County, 1901,	$25 00	
Barnstable County, 1902,	25 00	
Bristol County, 1901,	25 00	
Essex County, 1901,	25 00	
Franklin County, 1901,	25 00	
Franklin County, 1902,	25 00	
Hampden County, 1902,	25 00	
Hampshire County, 1902,	25 00	
Middlesex County, 1901,	25 00	
Nantucket County, 1902,	25 00	
Norfolk County, 1901,	25 00	
Norfolk County, 1902,	25 00	
Northwest Middlesex County, 1901,	25 00	
Northwest Middlesex County, 1902,	25 00	
Plymouth County, 1902,	25 00	
Worcester County, 1902,	25 00	
		$400 00

STATEMENT IX. Trust Funds. DETAILS 408.

MASSACHUSETTS SCHOOL FUND — *Continued.*

PUBLIC SCHOOL TEACHERS IN SMALL TOWNS. [Acts 1896, chap. 408; 1897, chap. 498.]		
Alford,	$124 00	
Boxborough,	194 00	
Charlemont,	534 00	
Chesterfield,	191 30	
Chilmark,	128 00	
Clarksburg,	340 00	
Cummington,	440 00	
Dana,	176 00	
Dunstable,	54 00	
Eastham,	162 00	
Florida,	276 00	
Gay Head,	142 00	
Goshen,	184 00	
Greenwich,	88 04	
Halifax,	70 00	
Hawley,	230 00	
Heath,	457 82	
Holland,	42 00	
Leverett,	485 53	
Leyden,	224 00	
Middlefield,	328 00	
Monroe,	216 00	
Monterey,	175 50	
Montgomery,	288 00	
Mount Washington,	160 00	
New Salem,	382 50	
Oakham,	64 00	
Otis,	106 00	
Paxton,	57 50	
Pelham,	262 00	
Peru,	322 00	
Phillipston,	91 50	
Plainfield,	245 60	
Plympton,	144 00	
Prescott,	256 00	
Richmond,	483 00	
Rowe,	128 00	
Sandisfield,	302 00	
Savoy,	319 40	
Shutesbury,	234 67	
Tolland,	177 50	
Tyringham,	288 00	
Wales,	344 00	
Warwick,	210 00	
Washington,	344 00	
Wendell,	320 00	
Westhampton,	670 00	
Windsor,	352 00	
Worthington,	452 00	
		$12,265 86
SUPPORT OF PRACTICE AND MODEL SCHOOLS. [Acts 1896, chap. 133.]		
RECEIPTS.		
City of Fitchburg,		$13,426 28
PAYMENTS.		
Support of normal schools fund,		$13,426 28

APPORTIONMENT OF INCOME OF MASSACHUSETTS SCHOOL FUND, 1902.

[*To be paid in 1903.*]

[Pub. Stat., chap. 43; Acts 1898, chap. 272; 1896, chap. 408.]

Abington,	$376 34	Dracut,	$376 34
Acton,	426 34	Dudley,	344 76
Acushnet,	395 81	Dunstable,	544 76
Agawam,	426 34	Duxbury,	263 18
Alford,	495 81	East Bridgewater,	426 34
Ashburnham,	444 76	East Longmeadow,	626 34
Ashby,	626 34	Eastham,	626 34
Ashfield,	395 81	Edgartown,	395 81
Ashland,	426 34	Egremont,	544 76
Auburn,	526 34	Enfield,	444 76
Avon,	444 76	Erving,	594 76
Ayer,	344 76	Essex,	526 34
Barre,	426 34	Fairhaven,	294 76
Becket,	594 76	Florida,	594 76
Bedford,	344 76	Foxborough,	426 34
Belchertown,	526 34	Freetown,	444 76
Bellingham,	526 34	Gay Head,	495 81
Berkley,	626 34	Georgetown,	444 76
Berlin,	395 81	Gill,	544 76
Bernardston,	594 76	Goshen,	300 00
Billerica,	294 76	Gosnold,	300 00
Blackstone,	245 81	Grafton,	376 34
Blandford,	544 76	Granby,	544 76
Bolton,	495 81	Granville,	594 76
Bourne,	294 76	Greenwich,	544 76
Boxborough,	495 81	Groton,	376 34
Boxford,	526 34	Groveland,	526 34
Boylston,	626 34	Hadley,	295 81
Brewster,	444 76	Halifax,	544 76
Bridgewater,	376 34	Hamilton,	376 34
Brimfield	545 81	Hampden,	544 76
Brookfield,	426 34	Hancock,	544 76
Buckland,	444 76	Hanover,	344 76
Burlington,	395 81	Hanson,	444 76
Carlisle,	495 81	Hardwick,	426 34
Carver,	526 34	Harvard,	526 34
Charlemont,	545 81	Harwich,	426 34
Charlton,	363 18	Hatfield,	295 81
Chatham,	444 76	Hawley,	545 81
Chelmsford,	376 34	Heath,	513 18
Cheshire,	444 76	Hinsdale,	526 34
Chester,	444 76	Holbrook,	344 76
Chesterfield,	495 81	Holden,	426 34
Chilmark,	350 00	Holland,	300 00
Clarksburg,	350 00	Holliston,	344 76
Colrain,	444 76	Hopkinton,	344 76
Conway,	444 76	Hubbardston,	444 76
Cottage City,	100 00	Huntington,	526 34
Cummington,	513 18	Kingston,	426 34
Dalton,	294 76	Lakeville,	444 76
Dana,	495 81	Lanesborough,	544 76
Dartmouth,	294 76	Lee,	344 76
Deerfield,	344 76	Leicester,	294 76
Dennis,	426 34	Leverett,	544 76
Dighton,	526 34	Leyden,	544 76
Douglas,	344 76	Lincoln,	294 76
Dover,	363 18	Littleton,	526 34

STATEMENT IX. Trust Funds. DETAILS 408.

APPORTIONMENT OF INCOME, ETC. — *Continued.*

Longmeadow,	$444 76	Rutland,	$395 81
Ludlow,	426 34	Salisbury,	526 34
Lunenburg,	444 76	Sandisfield,	350 00
Lynnfield,	526 34	Sandwich,	444 76
Mansfield,	294 76	Savoy,	545 81
Marion,	295 81	Scituate,	245 81
Marshfield,	344 76	Seekonk,	295 81
Mashpee,	463 18	Sharon,	344 76
Mattapoisett,	344 76	Sheffield,	444 76
Maynard,	294 76	Shelburne,	444 76
Medfield,	344 76	Sherborn,	444 76
Medway,	344 76	Shirley,	444 76
Mendon,	444 76	Shrewsbury,	426 34
Merrimac,	426 34	Shutesbury,	544 76
Middlefield,	544 76	Somerset,	426 34
Middleton,	444 76	South Hadley,	376 34
Millbury,	376 34	Southampton,	544 76
Millis,	444 76	Southborough,	426 34
Monroe,	513 18	Southbridge,	513 18
Monson,	426 34	Sterling,	444 76
Monterey,	300 00	Stoughton,	245 81
Montgomery,	626 34	Stow,	444 76
Mount Washington,	513 18	Sturbridge,	526 34
New Ashford,	300 00	Sudbury,	426 34
New Braintree,	495 81	Sunderland,	544 76
New Marlborough,	444 76	Sutton,	344 76
New Salem,	594 76	Swansea,	444 76
Newbury,	426 34	Templeton,	344 76
Norfolk,	444 76	Tewksbury,	344 76
North Brookfield,	344 76	Tisbury,	295 81
North Reading,	395 81	Tolland,	350 00
Northborough,	426 34	Topsfield,	444 76
Northfield,	444 76	Townsend,	344 76
Norton,	526 34	Truro,	626 34
Norwell,	526 34	Tyngsborough,	626 34
Oakham,	300 00	Tyringham,	495 81
Orleans,	526 34	Upton,	344 76
Otis,	495 81	Uxbridge,	294 76
Oxford,	426 34	Wales,	544 76
Palmer,	376 34	Walpole,	294 76
Paxton,	544 76	Wareham,	294 76
Pelham,	463 18	Warren,	426 34
Pembroke,	444 76	Warwick,	594 76
Pepperell,	376 34	Washington,	544 76
Peru,	495 81	Wayland,	426 34
Petersham,	444 76	Wellfleet,	395 81
Phillipston,	544 76	Wendell,	545 81
Plainfield,	544 76	Wenham,	295 81
Plympton,	495 81	West Boylston,	526 34
Prescott,	626 34	West Bridgewater,	344 76
Princeton,	526 34	West Brookfield,	526 34
Provincetown,	344 76	West Newbury,	526 34
Randolph,	344 76	West Springfield,	544 76
Raynham,	444 76	West Tisbury,	626 34
Rehoboth,	444 76	Westford,	426 34
Richmond,	545 81	Westhampton,	544 76
Rochester,	395 81	Westminster,	526 34
Rockport,	245 81	Westport,	344 76
Rowe,	544 76	Westwood,	344 76
Rowley,	395 81	Whately,	363 17
Royalston,	495 81	Wilbraham,	526 34
Russell,	463 18	Williamsburg,	526 34

STATEMENT IX. Trust Funds. DETAILS 409 AND 410.

APPORTIONMENT OF INCOME, ETC. — *Concluded.*

Williamstown,	$376 34	Wrentham,	$426 34
Wilmington,	426 34	Yarmouth,	263 17
Winchendon,	245 81		
Windsor,	626 34		$107,679 02
Worthington,	300 00		

DETAILS No. 409.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Acts 1857, chap. 215.]

No transactions of the fund, 1902.		
INCOME OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$37 50
Cash on hand Jan. 1, 1902,		62 04
		$99 54
No payments.		
Cash on hand Jan. 1, 1903,		$99 54
PRESENT INVESTMENT.		
Reading note,		$1,000 00

DETAILS No. 410.

TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT.

[Acts 1863, chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Chester note,	$500 00	
Reading bonds,	5,000 00	
Reading note,	2,500 00	
Saugus bonds,	5,000 00	
Total receipts,		$13,000 00
Cash on hand Jan. 1, 1902,		2,075 35
		$15,075 35

STATEMENT IX. Trust Funds. DETAILS 411.

TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT — *Concluded.*

PAYMENTS.		
Blackstone notes,		$2,000 00
Leicester note,		5,000 00
Needham note,		2,500 00
South Hadley note,		5,000 00
Total payments,		$14,500 00
Cash on hand Jan. 1, 1903,		575 35
		$15,075 35
INCOME OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$5,669 84
Cash on hand Jan. 1, 1902,		905 26
		$6,575 10
PAYMENTS.		
Massachusetts Agricultural College,		$3,957 40
Massachusetts Institute of Technology,		1,978 70
Total payments,		$5,936 10
Cash on hand Jan. 1, 1903,		639 00
		$6,575 10
PRESENT INVESTMENTS.		
Blackstone notes,	$2,000 00	
Concord notes,	45,000 00	
Holbrook bonds,	15,000 00	
Leicester note,	5,000 00	
Mansfield bonds,	13,000 00	
Natick bonds,	20,000 00	
Needham note,	2,500 00	
North Adams note,	5,500 00	
Reading bonds,	10,000 00	
Southbridge bonds,	10,000 00	
South Hadley note,	5,000 00	
Watertown bonds,	3,000 00	
Winchester note,	5,000 00	
		$141,000 00
Cash on hand Jan. 1, 1903,		575 35
		$141,575 35

DETAILS No. 411.

TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT.

[Acts 1863, chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Gloucester bonds,	$117,000 00	
Hopedale note,	20,000 00	
Amount carried forward,	$137,000 00	

TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT — *Continued.*

Amount brought forward,	$137,000 00	
Longmeadow note,	5,000 00	
Lynn bonds,	102,000 00	
New Braintree note,	3,000 00	
Norton note,	2,500 00	
Springfield note,	133,000 00	
Swampscott note,	5,000 00	
		$387,500 00
Boston & Albany Railroad bonds,		219,000 00
Total receipts,		$606,500 00
PAYMENTS.		
Gloucester bonds,		$117,000 00
Gloucester notes,		25,000 00
Holbrook note,		25,000 00
Hopedale note,		20,000 00
Longmeadow note,		5,000 00
Lynn bonds,		102,000 00
Mansfield note,		5,000 00
Medford note,		27,750 72
New Bedford note,		10,000 00
New Braintree note,		3,000 00
Norton note,		2,500 00
Pittsfield note,		10,000 00
Reading note,		7,000 00
Rockland note,		10,000 00
Rutland note,		5,000 00
Scituate notes,		12,500 00
Springfield note,		133,000 00
Swampscott note,		5,000 00
Total payments,		$524,750 72
Cash on hand Jan. 1, 1903,		81,749 28
		$606,500 00
INCOME OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$21,090 36
PAYMENTS.		
Massachusetts Agricultural College,		$6,184 64
Massachusetts Institute of Technology,		3,092 32
Premium and interest on securities,		10,417 12
Total payments,		$19,694 08
Cash on hand Jan. 1, 1903,		1,396 28
		$21,090 36
PRESENT INVESTMENTS.		
Gloucester notes,	$25,000 00	
Holbrook note,	25,000 00	
Mansfield note,	5,000 00	
Medford note,	27,750 72	
New Bedford note,	10,000 00	
Amount carried forward,	$92,750 72	

STATEMENT IX. Trust Funds. DETAILS 412 AND 413.

TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT — *Concluded.*

Amount brought forward,	$92,750 72	
Pittsfield note,	10,000 00	
Reading note,	7,000 00	
Rockland note,	10,000 00	
Rutland note,	5,000 00	
Scituate notes,	12,500 00	
		$137,250 72
Cash on hand Jan. 1, 1903,	. . .	81,749 28
		$219,000 00

DETAILS No. 412.

TODD NORMAL SCHOOL FUND.

[Revised Laws, chap. 41.]

No transactions of the fund, 1902.		
INCOME OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,	. . .	$457 62
PAYMENTS.		
C. B. Tillinghast, treasurer Board of Education,	. . .	$457 62
PRESENT INVESTMENTS.		
Braintree note,	$3,100 00	
Swampscott notes,	9,000 00	
		$12.100 00

DETAILS No. 413.

ABOLITION OF GRADE CROSSINGS LOAN FUND.

[Acts 1890, chap. 428; 1892, chaps. 178, 312 and 433; 1893, chaps. 283 and 424; 1894, chaps. 276, 467 and 545; 1896, chap. 439.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Acushnet note,	$1,000 00	
Gloucester bond,	18,000 00	
Medford note,	18,000 00	
New Bedford note,	50,000 00	
Quincy bonds,	9,285 64	
Walpole note,	1,000 00	
Westfield bonds,	2,000 00	
Worcester note,	20,000 00	
Amount carried forward,	$119,285 64	

STATEMENT IX. Trust Funds. DETAILS 413.

ABOLITION OF GRADE CROSSINGS LOAN FUND — *Continued.*

Amount brought forward,	$119,285 64	
Assessments from the following, —		
Abington,	1,222 62	
Arlington,	2,368 01	
Attleborough,	222 87	
Auburn,	845 22	
Ayer,	1,135 72	
Blackstone,	1,693 16	
Boston,	111,049 43	
Bourne,	508 92	
Brockton,	12,473 91	
Chester,	244 92	
Chicopee,	5,932 59	
Easthampton,	210 38	
Easton,	1,451 86	
Fall River,	3,273 24	
Gardner,	1,834 40	
Hadley,	442 42	
Hinsdale,	770 81	
Lowell,	3,436 91	
Marshfield,	379 13	
Middleborough,	4,747 04	
Natick,	5,147 05	
Newton,	12,167 67	
Northampton,	7,091 61	
Northbridge,	553 66	
Norwood,	744 58	
Salisbury,	3,628 76	
Scituate,	225 00	
Southborough,	4,342 21	
Uxbridge,	1,334 20	
Westborough,	1,387 84	
		$310,152 78
Abolition grade crossings, Boston, Hyde Park and Dedham, loan fund, transfer,		400,000 00
Abolition grade crossings loan fund, Congress Street, transfer,		300,000 00
Total receipts,		$1,010,152 78
Cash on hand Jan. 1, 1902,		568,561 28
		$1,578,714 06
PAYMENTS.		
Boston bonds,		$215,000 00
Colrain note,		3,000 00
Dartmouth bonds,		30,000 00
Gloucester bonds,		180,000 00
Hatfield bonds,		30,000 00
Hopkinton bonds,		20,000 00
Medford note,		18,000 00
Melrose bonds,		24,000 00
Methuen bonds,		15,000 00
Natick bonds,		35,000 00
New Bedford note,		100,000 00
New Britain (Conn.) bonds,		25,000 00
North Adams notes,		30,533 33
South Hadley notes,		20,000 00
Stoneham bonds,		5,000 00
Taunton bonds,		9,000 00
Webster bonds,		10,000 00
Amount carried forward,		$769,533 33

STATEMENT IX. **Trust Funds.** DETAILS 413.

ABOLITION OF GRADE CROSSINGS LOAN FUND — *Continued.*

Amount brought forward,		$769,533 33
Westborough bonds,		6,000 00
Northampton (refund),		1,000 00
Paid Boston & Albany Railroad Company for crossings at, —		
Hinsdale,		514 89
Southborough,		13,397 42
Ware,		1,468 53
Westborough,		2,917 54
Paid town of Hinsdale,		2,414 93
Southborough,		1,775 00
city of Worcester,		278 24
John W. Mason, auditor, services,		27 50
Paid Boston & Lowell Railroad Company for crossings at, —		
Arlington,		1,956 88
Paid Boston & Maine Railroad for crossings at, —		
Boston,		48,943 66
Hadley,		6,098 28
Northampton,		7,089 15
Revere,		23,791 99
Salisbury,		26,700 66
Ware,		18,446 46
Paid town of Hadley,		17 68
city of Northampton,		9 03
John W. Mason, auditor, services,		27 50
Paid Central Vermont Railroad Company for crossings at, —		
Palmer,		1,049 15
Paid town of Montague,		4,904 17
Palmer,		406 42
Fitchburg Railroad Company, crossings, —		
Paid city of Fitchburg,		42,944 62
town of Gardner,		6,420 41
Paid New England Railroad Company for crossings at, —		
Boston,		112,619 60
Paid city of Boston,		13,257 46
Paid New York, New Haven & Hartford Railroad Company for crossings at, —		
Blackstone,		29,177 07
Easton,		10,632 30
Marshfield,		5,307 82
Paid town of Blackstone,		549 00
Paid Old Colony Railroad Company for crossings at, —		
Boston,		26,351 93
Fall River,		35,802 66
Middleborough,		9,366 22
Paid city of Boston,		68,037 88
Cash on hand Jan. 1, 1903,		279,478 68
		$1,578,714 06

PRESENT INVESTMENTS.		
Acushnet note,	$1,000 00	
Boston bonds,	215,000 00	
Calais (Me.) bonds,	8,000 00	
Colrain note,	3,000 00	
Amount carried forward,	$227,000 00	

STATEMENT IX. Trust Funds. DETAILS 414.

ABOLITION OF GRADE CROSSINGS LOAN FUND — *Concluded.*

Amount brought forward,	$227,000 00	
Dartmouth bonds,	30,000 00	
Gloucester bonds,	162,000 00	
Hatfield bonds,	30,000 00	
Hopkinton bonds,	20,000 00	
Marlborough bonds,	50,000 00	
Medford notes,	24,500 00	
Melrose bonds,	24,000 00	
Methuen bonds,	15,000 00	
Natick bonds,	35,000 00	
New Bedford note,	100,000 00	
New Britain (Conn.) bonds,	25,000 00	
North Adams notes,	30,533 33	
Quincy bonds,	16,000 00	
Reading bonds,	1,000 00	
South Hadley notes,	20,000 00	
Stoneham bonds,	5,000 00	
Taunton bonds,	9,000 00	
Walpole notes,	3,000 00	
Webster bonds,	10,000 00	
Westborough bonds,	6,000 00	
Westfield bonds,	48,000 00	
		$891,033 33
State House loan bonds,	. . .	150,000 00
Cash on hand Jan. 1, 1903,	. . .	279,478 68
		$1,320,512 01

DETAILS No. 414.

ABOLITION OF GRADE CROSSINGS, BOSTON, HYDE PARK AND DEDHAM, LOAN FUND.

[Acts 1892, chap. 433; 1896, chap. 257.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Boston bonds,	$115,000 00	
Colrain note,	3,000 00	
Dartmouth bonds,	30,000 00	
Hatfield bonds,	30,000 00	
Hopkinton bonds,	20,000 00	
Medford note,	18,000 00	
Melrose bonds,	24,000 00	
Methuen bonds,	15,000 00	
Natick bonds,	35,000 00	
New Britain (Conn.) bonds,	25,000 00	
North Adams note,	30,533 33	
Portland (Me.) notes,	100,000 00	
South Hadley notes,	20,000 00	
Stoneham bonds,	5,000 00	
Taunton bonds,	9,000 00	
Webster bonds,	10,000 00	
Westborough bonds,	6,000 00	
Boston, assessment,	34,422 51	
Amount carried forward,	$529,955 84	

STATEMENT IX. **Trust Funds.** DETAILS 415.

ABOLITION OF GRADE CROSSINGS, BOSTON, HYDE PARK AND DEDHAM, LOAN FUND — *Concluded.*

Amount brought forward,	$529,955 84	
Dedham, assessment,	3,297 88	
Hyde Park, assessment,	10,014 82	
Total receipts,		$543,268 54
Cash on hand Jan. 1, 1902,		260,377 25
		$803,645 79
PAYMENTS.		
Boston bonds,		$115,000 00
Dartmouth bonds,		30,000 00
Hopkinton notes,		20,000 00
North Adams notes,		30,533 33
Portland (Me.) notes,		100,000 00
Abolition of grade crossings loan fund, transfer,		400,000 00
Paid New York, New Haven & Hartford Railroad Company for crossings at Dedham and Hyde Park,		43,650 21
Paid town of Dedham,		215 08
Hyde Park,		849 83
Paid Old Colony Railroad Company for crossings at Boston,		2,531 67
Paid city of Boston,		770 99
Total payments,		$743,551 11
Cash on hand Jan. 1, 1903,		60,094 68
		$803,645 79
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$60,094 68

DETAILS No. 415.

ABOLITION OF GRADE CROSSINGS LOAN FUND, CONGRESS STREET.

[Acts 1896, chap. 535.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Boston bonds,	$200,000 00	
New Bedford note,	100,000 00	
		$300,000 00
Kidder, Peabody & Co., for bonds,		300,000 00
		$600,000 00
PAYMENTS.		
Boston bonds,		$200,000 00
New Bedford note,		100,000 00
Abolition of grade crossings loan fund, transfer,		300,000 00
		$600,000 00

ABOLITION OF GRADE CROSSINGS LOAN FUND, CONGRESS STREET — *Concluded.*

PREMIUM ON ABOLITION OF GRADE CROSSINGS LOAN FUND, CONGRESS STREET.		
RECEIPTS.		
Premium on bonds,		$24,870 00
PAYMENTS.		
Abolition of grade crossings loan fund,		$24,870 00

DETAILS No. 416.

ARMORY LOAN FUND.

[Revised Laws, chap. 16.]

TRANSACTIONS OF THE FUND, 1902.			
RECEIPTS.			
R. L. Day & Co., for bonds,		$144,000 00	
Blake Brothers, for bonds,		100,000 00	
Kidder, Peabody & Co., for bonds,		54,000 00	
Merrill, Oldham & Co., for bonds,		10,000 00	
Total receipts,			$308,000 00
Cash on hand Jan. 1, 1902,			125,000 00
			$433,000 00
PAYMENTS.			
CAMBRIDGE ARMORY.			
George H. Cox, —			
Salary,	$437 50		
Expenses,	108 56		
		$546 06	
Joseph N. Peterson, —			
Salary,	$375 00		
Expenses,	24 65		
		399 65	
Josiah Pickett, —			
Salary,	$125 00		
Expenses,	4 25		
		129 25	
Examination of title to land,		125 00	
Embankment Land Company, land on Massachusetts Avenue,		22,000 00	
Ernest W. Bowditch, civil engineer,		30 00	
Hartwell, Richardson & Driver, architects,		3,449 50	
H. P. Cummings Co.,		46,557 60	
			$73,237 06
FALL RIVER ARMORY.			
George H. Cox, —			
Salary,	$50 00		
Expenses,	44 15		
		$94 15	
Joseph N. Peterson, salary,		50 00	
Josiah Pickett, salary,		25 00	
Book cases,		147 10	
Amounts carried forward,		$316 25	$73,237 06

STATEMENT IX. **Trust Funds.** DETAILS 416.

ARMORY LOAN FUND — *Concluded.*

Amounts brought forward,		$316 25	$73,237 06
Carpets and rugs,		704 74	
Carving of shield,		45 00	
Draperies, etc.,		178 33	
Furniture, etc.,		1,177 65	
Moving,		42 10	
Olin W. Cutter, architect,		339 00	
Beattie & Wilcox,		7,200 00	
			10,003 07
NEW BEDFORD ARMORY.			
George H. Cox, —			
Salary,	$437 50		
Expenses,	235 74		
		$673 24	
Joseph N. Peterson, —			
Salary,	$375 00		
Expenses,	84 90		
		459 90	
Josiah Pickett, —			
Salary,	$125 00		
Expenses,	9 75		
		134 75	
J. L. Humphrey, Jr., *et al.*, land,		10,770 00	
Henry W. Mason, land,		3,240 00	
Albert B. Drake, services,		137 37	
Clifford P. Sherman, services,		75 00	
Olin W. Cutter, architect,		4,760 00	
J. W. Bishop & Co.,		8,308 80	
			28,559 06
SOMERVILLE ARMORY.			
George H. Cox, —			
Salary,	$150 00		
Expenses,	145 57		
		$295 57	
Joseph N. Peterson, salary,		150 00	
Josiah Pickett, salary,		75 00	
William S. Stearns, land on Highland Avenue,		15,000 00	
Examination of title to land,		50 00	
George A. Moore, architect,		1,936 64	
Lord Brothers,		8,000 00	
			25,507 21
WORCESTER ARMORY.			
George H. Cox, travel,		$12 80	
Alterations and repairs,		595 00	
Coal vault,		432 00	
Extending elevator,		300 00	
Furniture,		630 00	
Metal ceilings,		440 00	
Rubber matting,		166 56	
Shower baths,		2,142 70	
Wiring,		1,231 70	
Frost, Briggs & Chamberlain, architects,		100 00	
			6,050 76
Total payments,			$143,357 16
Cash on hand Jan. 1, 1903,			289,642 84
			$433,000 00
PRESENT INVESTMENT.			
Cash on hand Jan. 1, 1903,			$289,642 84

DETAILS No. 417.

BAR EXAMINERS' FEES FUND.

[Acts 1897, chap. 508.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Edwin L. Barnes, Jr., assistant clerk,	$60 00	
Simeon Borden, clerk,	20 00	
Frank H. Cande, "	105 00	
William H. Clapp, "	15 00	
Louis A. Cook, "	10 00	
Clifton L. Field, "	20 00	
Edward B. George, "	125 00	
Edward E. Hobart, "	35 00	
Theodore C. Hurd, "	140 00	
Theodore S. Johnson, "	100 00	
Robert O. Morris, "	100 00	
John Noble, "	3,185 00	
Total receipts,		$3,915 00
Cash on hand Jan. 1, 1902,		135 00
		$4,050 00
PAYMENTS.		
Henry S. Dewey,		$754 00
Hollis R. Bailey,		754 00
Milton Reed,		754 00
George S. Taft,		754 00
Frederick L. Greene,		754 00
Total payments,		$3,770 00
Cash on hand Jan. 1, 1903,		280 00
		$4,050 00
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$280 00

DETAILS No. 418.

BOARD OF REGISTRATION IN DENTISTRY FUND.

[Revised Laws, chap. 76; Acts 1902, chaps. 505 and 525.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Fees from George E. Mitchell, secretary,		$2,515 00
Cash on hand Jan. 1, 1902,		1,602 64
		$4,117 64
PAYMENTS.		
Thomas J. Barrett, —		
Services,	$315 00	
Expenses,	217 50	
		$532 50
Amount carried forward,		$532 50

STATEMENT IX. **Trust Funds.** DETAILS 419.

BOARD OF REGISTRATION IN DENTISTRY FUND — *Concluded.*

Amount brought forward,		$532 50
Dwight M. Clapp, —		
Services,	$310 00	
Expenses,	82 60	
		392 60
John F. Dowsley, —		
Services,	$555 00	
Expenses,	88 50	
		643 50
George A. Maxfield, —		
Services,	$345 00	
Expenses,	168 77	
		513 77
G. Everett Mitchell, secretary, —		
Services,	$465 00	
Expenses,	236 25	
		701 25
Clerical services,	$240 00	
Engrossing certificates,	10 75	
Expressage, etc.,	9 00	
Furniture,	25 00	
Janitor's services,	7 50	
Postage, etc.,	93 77	
Printing,	93 00	
Rent of rooms,	178 50	
Stationery,	138 40	
Typewriters and typewriting,	167 70	
		963 62
		$3,747 24
Board of Registration in Dentistry, transfer,		370 40
		$4,117 64

DETAILS No. 419.

BOARD OF REGISTRATION IN MEDICINE FUND.

[Revised Laws, chap. 76; Acts 1902, chaps. 505 and 525.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Fees from Edwin B. Harvey, secretary,		$3,190 00
Cash on hand, Jan. 1, 1902,		5,330 04
		$8,520 04
PAYMENTS.		
W. P. Bowers, —		
Services,	$120 00	
Expenses,	19 60	
		$139 60
S. H. Calderwood, —		
Services,	$130 00	
Expenses,	7 25	
		137 25
Amount carried forward,		$276 85

STATEMENT IX. Trust Funds. DETAILS 420.

BOARD OF REGISTRATION IN MEDICINE FUND — *Concluded.*

Amount brought forward,	. . .	$276 85
A. L. Chase, —		
Services,	$140 00	
Expenses,	13 10	
		153 10
E. B. Harvey, secretary, —		
Services,	$1,810 00	
Expenses,	99 81	
		1,909 81
C. E. Miles, —		
Services,	$160 00	
Expenses,	10 25	
		170 25
N. R. Perkins, —		
Services,	$130 00	
Expenses,	52 80	
		182 80
A. C. Walker, —		
Services,	$180 00	
Expenses,	83 32	
		263 32
Annie B. Longley, clerk,	. . .	425 00
Investigating complaints,	. . .	69 05
Postage,	. . .	86 00
Printing,	. . .	54 37
Reference books,	. . .	113 65
Stationery,	. . .	62 85
Sundries,	. . .	22 55
Telephone,	. . .	35 55
Translations,	. . .	13 00
Typewriter and cabinet,	. . .	135 00
		$3,973 15
Board of Registration in Medicine, transfer,	. . .	4,546 89
		$8,520 04

DETAILS No. 420.

BOARD OF REGISTRATION IN PHARMACY FUND.

[Revised Laws, chap. 76.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Fees from Amos K. Tilden, secretary,	. . .	$1,410 00
Cash on hand Jan. 1, 1902,	. . .	212 16
		$1,622 16
PAYMENTS.		
Henry Adams, —		
Services,	$200 00	
Expenses,	255 67	
		$455 67
Amount carried forward,	. . .	$455 67

STATEMENT IX. **Trust Funds.** DETAILS 421.

BOARD OF REGISTRATION IN PHARMACY FUND — *Concluded.*

Amount brought forward,		$455 67
Freeman H. Butler, —		
Services,	$180 00	
Expenses,	68 80	
		248 80
George M. Hoyt, —		
Services,	$210 00	
Expenses,	57 60	
		267 60
Charles F. Nixon, —		
Services,	$200 00	
Expenses,	104 95	
		304 95
Amos K. Tilden, secretary, —		
Services,	$180 00	
Expenses,	53 71	
		233 71
Drugs,		58 10
Printing,		14 22
Stationery,		7 44
Sundries,		5 10
		$1,595 59
Board of Registration in Pharmacy, transfer,		26 57
		$1,622 16

DETAILS No. 421.

COMMONWEALTH'S FLATS IMPROVEMENT FUND.

[Acts 1875, chap. 239; 1878, chap. 237; 1889, chap. 93; 1896, chap. 442.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Abington note,	$1,000 00	
Boston bonds,	200,000 00	
Gloucester note,	400 00	
Natick note,	10,000 00	
Newbury note,	1,000 00	
Rockland note,	2,000 00	
Rutland note,	500 00	
Stoughton notes,	18,000 00	
Swampscott note,	4,000 00	
West Newbury note,	800 00	
Philip H. Butler's note,	4,725 00	
James R. Carter *et al.* notes,	195,521 38	
George C. Corcoran's note,	3,150 00	
Old Colony Railroad Company, for land,	1,000,000 00	
Temporary loan, Commonwealth's note,	604,209 91	
		$2,045,306 29
Curran & Burton,	$7,000 00	
Woodward Emery, chairman, use of docks,	5,303 26	
Patrick Galvin,	120 00	
John G. Hall & Co.,	275 00	
Hangman's Island,	25 00	
Hanson & Parker, limited,	4,000 00	
Amounts carried forward,	$16,723 26	$2,045,306 29

STATEMENT IX. Trust Funds. DETAILS 421.

COMMONWEALTH'S FLATS IMPROVEMENT FUND — *Continued.*

Amounts brought forward,	$16,723 26	$2,045,306 29
F. J. Harmon,	300 00	
James A. Kelley,	25 00	
Thomas W. Lawson,	44 00	
Peter McConarty,	120 00	
Metropolitan Coal Company,	3,400 00	
New York, New Haven & Hartford Railroad Company,	10 00	
Estate of P. O'Riorden,	75 00	
J. N. Smith & Co.,	120 00	
Use of dock for ferryboat "Winthrop,"	122 00	
		20,939 26
Total receipts,		$2,066,245 55
Cash on hand Jan. 1, 1902,		87,060 01
		$2,153,305 56
PAYMENTS.		
Barre (Vt.) bonds,	$25,000 00	
Belfast (Me.) bonds,	20,000 00	
Boston bonds,	400,000 00	
Dedham notes,	78,000 00	
Fall River bonds,	190,000 00	
Gloucester bonds,	143,000 00	
Natick note,	10,000 00	
New Britain (Conn.) bonds,	130,000 00	
New London (Conn.) bonds,	2,000 00	
Revere bonds,	98,000 00	
Stoneham bonds,	5,000 00	
Swampscott bonds,	124,000 00	
Swampscott note,	20,000 00	
Temporary loan, Commonwealth's note,	604,209 91	
Income, over-investment,	24,181 01	
I. G. Calderwood,	1,330 57	
		$1,874,721 49
Thomas W. Bailey,	$84 00	
C. S. Bryer,	156 00	
Frank A. Buhlert,	116 00	
L. B. Ellis,	83 00	
David Elwell,	84 00	
Martin Green,	626 00	
H. E. Holmes,	141 00	
Stephen L. King,	626 00	
William V. McMemmen,	120 00	
John J. Shea,	90 00	
S. A. Warren,	818 55	
Advertising,	50 75	
Building boat,	80 00	
Coal,	13 00	
Drawing material,	1 80	
Filling,	4,590 20	
Labor,	3 00	
Lumber,	19 88	
Printing,	64 73	
Raising buoy,	40 00	
Rubber boots,	26 10	
Sundries,	64 97	
Telephone,	90 25	
Water,	5 00	
Benjamin P. Richardson, commission,	1,425 00	
Frank W. Hodgdon, expenses,	2 80	
Amounts carried forward,	$9,422 03	$1,874,721 49

STATEMENT IX. **Trust Funds.** DETAILS 421.

COMMONWEALTH'S FLATS IMPROVEMENT FUND — *Concluded.*

Amounts brought forward,	$9,422 03	$1,874,721 49
George Hayes & Co.,	6,687 80	
Jones & Meehan,	2,267 19	
William J. Lawler,	20,707 03	
New England Dredging and Eastern Dredging Company,	5,204 13	
J. S. Packard Dredging Company,	8,829 44	
		53,117 62
ANCHORAGE BASIN.		
G. T. Bassett,	$62 00	
John A. Brander,	156 00	
J. F. Capelle,	192 50	
L. B. Ellis,	102 00	
William V. McMemmen,	78 00	
Charles F. Powers,	78 45	
Elbridge F. Sawyer,	170 00	
John J. Shea,	156 00	
Advertising,	24 35	
Blue prints,	8 99	
Labor,	34 00	
Printing,	16 07	
Steam launch,	470 00	
Sundries,	13 45	
G. H. Breymann & Brothers,	18,115 03	
New England Dredging and Eastern Dredging Company,	24,982 30	
		44,659 14
Cash on hand Jan. 1, 1903,	. . .	180,807 31
		$2,153,305 56

PRESENT INVESTMENTS.		
Abington note,	$1,000 00	
Barre (Vt.) bonds,	25,000 00	
Belfast (Me.) bonds,	20,000 00	
Boston bonds,	200,000 00	
Dedham notes,	78,000 00	
Fall River bonds,	190,000 00	
Framingham notes,	7,000 00	
Gloucester bonds,	143,000 00	
Gloucester notes,	2,000 00	
Hudson notes,	5,000 00	
Middlesex County note,	80,000 00	
New Britain (Conn.) bonds,	130,000 00	
New London (Conn.) bonds,	2,000 00	
North Adams notes,	11,000 00	
North Reading note,	2,500 00	
Revere bonds,	98,000 00	
Rockland notes,	8,000 00	
Rutland notes,	22,000 00	
Somersworth (N. H.) bonds,	100,000 00	
South Hadley notes,	5,000 00	
Stoneham bonds,	5,000 00	
Swampscott bonds,	124,000 00	
Swampscott notes,	32,000 00	
		$1,290,500 00
Brown & Wales' notes,	. . .	18,550 00
George C. Corcoran's note,	. . .	9,450 00
		$1,318,500 00
Cash on hand Jan. 1, 1903,	. . .	180,807 31
		$1,499,307 31

DETAILS No. 422.

DANVERS INSANE HOSPITAL FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Warren A. Merrill, treasurer,	$185,663 49	
Owen Copp, executive officer,	941 85	
Total receipts,		$186,605 34
PAYMENTS.		
Expenses Danvers Insane Hospital,[1]		$133,211 16
Cash on hand Jan. 1, 1903,		53,394 18
		$186,605 34
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$53,394 18

DETAILS No. 423.

HARBOR IMPROVEMENT LOAN FUND.

[Acts 1897, chap. 513.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Weston note,		$4,000 00
Cash on hand Jan. 1, 1902,		90,391 86
		$94,391 86
PAYMENTS.		
Hull bond,		$2,202 00
Quincy bonds,		60,000 00
E. W. Hadcock,		65 00
Charles F. Powers,		75 00
Thomas M. Babson,		250 00
Thomas F. Reddy,		688 28
Experts,		150 00
Maps,		36 00
Eastern Dredging Company,		8,955 14
Frank H. Hamblin, land in East Boston,		4,092 00
Total payments,		$76,513 42
Cash on hand Jan. 1, 1903,		17,878 44
		$94,391 86
PRESENT INVESTMENTS.		
Hull bond,	$2,202 00	
Quincy bonds,	60,000 00	
Weston notes,	28,000 00	
		$90,202 00
Cash on hand Jan. 1, 1903,		17,878 44
		$108,080 44

[1] See Details No. 289.

STATEMENT IX. Trust Funds. DETAILS 424 AND 425.

DETAILS No. 424.

IMPROVEMENT OF SOUTH BAY IN THE CITY OF BOSTON FUND.

[Acts 1898, chap. 278.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Roxbury Central Wharf,	$8,000 00	
South Bay Wharf and Terminal Company,	12,000 00	
Total receipts,		$20,000 00
Cash on hand Jan. 1, 1902,		39,390 36
		$59,390 36
PAYMENTS.		
C. S. Boyer,		$156 00
Joseph F. Kleh,		294 00
S. A. Warren,		94 80
John C. Cobb,		27,102 95
Roxbury Central Wharf, land,		2,500 00
Total payments,		$30,147 75
Cash on hand Jan. 1, 1903,		29,242 61
		$59,390 36
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$29,242 61

DETAILS No. 425.

LAND REGISTRATION ASSURANCE FUND.

[Acts 1898, chap. 562; 1899, chaps. 125 and 131.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,	$264 60	
Clarence C. Smith, recorder,	6,909 66	
Total receipts,		$7,174 26
Cash on hand Jan. 1, 1902,		12,456 38
		$19,630 64
PAYMENTS.		
Chelsea bond,		$1,000 00
Saco (Me.) bond,		15,000 00
Premiums on securities purchased,		1,067 05
Total payments,		$17,067 05
Cash on hand Jan. 1, 1903,		2,563 59
		$19,630 64

STATEMENT IX. Trust Funds. DETAILS 426.

LAND REGISTRATION ASSURANCE FUND — *Concluded.*

PRESENT INVESTMENTS.		
Chelsea bond,	$1,000 00	
Saco (Me.) bond,	15,000 00	
		$16,000 00
Cash on hand Jan. 1, 1903,		2,563 59
		$18,563 59

DETAILS No. 426.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN FUND.

[Acts 1895, chap. 503; 1896, chap. 117.]

TRANSACTIONS OF THE FUND, 1902.		
No receipts.		
Cash on hand Jan. 1, 1902,		$86,381 77
PAYMENTS.		
Kendall, Taylor & Stevens, architects,		$1,693 46
H. P. Cummings & Co.,		50,625 97
Daniel G. Finnerty,		9,125 35
G. M. Parks Company,		7,070 00
Asbestos,		170 50
Auxiliary pump, one-half expenses of,		450 00
Beds and bedding,		1,493 75
Cement,		103 68
Coal,		729 74
Cooking utensils,		588 50
Crockery,		103 01
Cutlery,		28 80
Dry goods,		398 65
Electric light and fixtures,		1,007 88
Flag,		5 00
Freight,		17 49
Furniture,		1,588 01
Hardware,		75 90
Harness,		45 00
Iron work,		216 35
Labor,		2,072 13
Lumber,		1,009 61
Paint,		532 94
Piano,		300 00
Rubber matting,		23 40
Rug,		26 00
Steam fittings,		37 72
Stove,		27 90
Sundries,		231 04
Teaming,		8 00
Typewriter,		79 03
Wagon,		50 00
Window shades,		169 29
Wire lathing,		135 00
Total payments,		$80,239 10
Cash on hand Jan. 1, 1903,		6,142 67
		$86,381 77
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$6,142 67

DETAILS No. 427.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Warren F. Spalding, treasurer,		$32,048 38
PAYMENTS.		
Expenses Massachusetts Hospital for Dipsomaniacs and Inebriates,[1]		$3,929 73
Cash on hand Jan. 1, 1903,		28,118 65
		$32,048 38
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$28,118 65

DETAILS No. 428.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND.

[Acts 1895, chap. 483.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Cash from sale of bonds,		$39,000 00
Cash on hand Jan. 1, 1902,		19,965 47
		$58,965 47
PAYMENTS.		
COTTAGE.		
Hardware,	$75 28	
Lumber,	64	
H. A. Rice, assignee,	644 04	
		$719 96
FURNISHING.		
Brushes,	$20 50	
Carpeting,	101 63	
Clocks,	28 00	
Draperies,	59 20	
Dry goods,	2,103 39	
Freight,	23 73	
Furniture,	541 95	
Kitchen utensils,	3,630 06	
Labor,	84 07	
Mats,	99 00	
Piano,	450 00	
Radiator guards,	358 00	
Rubber goods,	46 11	
Teaming,	7 90	
Typewriter,	100 00	
		7,653 54
Amount carried forward,		$8,373 50

[1] See Details No. 296.

STATEMENT IX. Trust Funds. DETAILS 428.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND — *Concluded.*

Amount brought forward,		$8,373 50
INFIRMARY.		
Copper,	$95 04	
Freight,	3 83	
Hardware,	13 22	
Labor,	173 67	
Leather, etc., for doors,	81 95	
Lumber,	231 39	
Slate,	51 00	
Teaming,	7 50	
H. A. Rice, assignee,	5,793 44	
		6,451 04
LAUNDRY.		
Doors and windows,	$357 17	
Floor,	688 84	
Hardware,	71 50	
Lumber,	365 79	
Machinery,	399 13	
Mangle,	884 25	
Slating,	136 05	
Zinc,	2 16	
Kendall, Taylor & Stevens, architects,	210 00	
		3,114 89
LIGHT PLANT.		
Advertising,	$14 55	
Boiler,	798 00	
Brick,	60 00	
Grate,	126 00	
Labor,	63 75	
Pump,	209 70	
Stereopticon,	96 10	
Wire,	64 96	
Kendall, Taylor & Stevens, architects,	237 50	
Casper Ranger,	3,650 00	
		5,320 56
NURSES' HOME.		
Advertising,	$7 13	
Kendall, Taylor & Stevens, architects,	237 50	
Casper Ranger,	4,850 00	
		5,094 63
PAINTING.		
Labor,	$306 00	
Paint,	325 44	
		631 44
Total payments,		$28,986 06
Cash on hand Jan. 1, 1903,		29,979 41
		$58,965 47
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$29,979 41
PREMIUM ON MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND.		
RECEIPTS.		
Premium on bonds,		$3,233 10
PAYMENTS.		
Prison and hospital loan sinking fund,		$3,233 10

STATEMENT IX. Trust Funds. DETAILS 429 AND 430.

DETAILS No. 429.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Charles B. Fiske, treasurer,		$37,567 05
PAYMENTS.		
Expenses Massachusetts Hospital for Epileptics,[1]		$33,562 43
Cash on hand Jan. 1, 1903,		4,004 62
		$37,567 05
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$4,004 62

DETAILS No. 430.

MASSACHUSETTS REFORMATORY INDUSTRIES FUND.

[Revised Laws, chap. 225, sect. 56.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Joseph F. Scott, superintendent,	$238,619 96	
Massachusetts Reformatory Industries, transfer of balance,	42,957 95	
Total receipts,		$281,577 91
PAYMENTS.		
J. E. Hannon, clerk,		$1,000 00
CLOTH INDUSTRY.		
J. Dunlop, Jr., superintendent,	$1,800 00	
J. A. Buguey, instructor,	780 00	
J. Dunlop, Sr., "	780 00	
S. Farquhar, "	906 00	
H. Howe, "	45 00	
J. T. Hume, "	675 00	
W. Illingsworth, "	906 00	
C. H. Jenkins, "	936 00	
W. F. Stevenson, "	780 00	
Belting, shafting, pulleys, etc.,	165 50	
Bobbins,	220 62	
Cap visors,	97 25	
Cotton, waste, etc.,	14,150 71	
Cotton cloth, denim, etc.,	972 47	
Dye stuffs,	7,713 57	
Flannel, etc.,	187 68	
Freight and expressage,	599 44	
Linings and trimmings,	1,654 80	
Machinery, parts and repairs,	460 01	
Mill supplies,	429 08	
Amounts carried forward,	$34,258 53	$1,000 00

[1] See Details No. 297.

STATEMENT IX. **Trust Funds.** DETAILS 430.

MASSACHUSETTS REFORMATORY INDUSTRIES FUND — *Cont'd.*

Amounts brought forward,	$34,258 53	$1,000 00
Oil, lubricating,	18 61	
Reeds, shuttles, spoolers, teasels, etc.,	70 62	
Shoddy,	6,528 39	
Sundries,	259 00	
Thread, sewing silk, etc.,	124 10	
Weaving,	670 00	
Wool, etc.,	8,399 73	
Wrapping paper, twine, etc.,	106 33	
Yarn,	226 06	
		50,661 37
PRINTING INDUSTRY.		
Paper,	$44 65	
Sundries,	15 00	
Type,	5 95	
		65 60
SHOE INDUSTRY.		
W. W. Curtis, Sr., superintendent,	$1,500 00	
O. B. Battles, instructor,	936 00	
W. W. Curtis, Jr., "	891 00	
E. E. Giles, "	936 00	
P. S. Haskins, "	928 50	
E. F. Hayes, "	600 00	
H. M. Lane, "	934 50	
A. L. Lawrence, "	612 50	
R. Leighton, "	761 25	
A. B. Messer, "	613 75	
D. F. Nagle, "	931 50	
C. E. Ridley, "	919 50	
C. S. Russell, "	1,008 31	
H. W. Tripp, "	606 25	
Brushes,	47 80	
Buckles, eyelets, hooks, etc.,	1,779 69	
Cartons,	2,952 77	
Cement, dressing, gum tragacanth, etc.,	920 61	
Chemicals, paints, oils, turpentine, etc.,	1,559 65	
Counters, heeling, shanks, soles, etc.,	9,229 83	
Dies, patterns, etc.,	188 50	
Drilling, linings, etc.,	1,798 67	
Facings, stays, strapping, welting, etc.,	112 16	
Fibreboard, leatherboard, etc.,	216 48	
Freight and expressage,	992 77	
Goring, webbing, etc.,	749 23	
Laces,	245 76	
Lasts, trees, etc.,	208 25	
Leather,	77,149 27	
Machinery, royalties, etc.,	1,527 77	
Nails, tacks, rivets, etc.,	911 38	
Packing boxes,	2,783 77	
Sandpaper,	327 12	
Sundries,	261 67	
Thread, etc.,	1,421 64	
Tools,	24 64	
Travelling expenses,	137 49	
Wire,	3,312 76	
Wrapping paper, twine, etc,	189 50	
		121,228 24
SUNDRY INDUSTRIES.		
J. W. Jones, instructor,	$1,400 00	
Belting, shafting, pulleys, etc.,	56 29	
Brass tubing, nuts, etc.,	883 49	
Amounts carried forward,	$2,339 78	$172,955 21

STATEMENT IX. Trust Funds. DETAILS 431.

MASSACHUSETTS REFORMATORY INDUSTRIES FUND — *Concl'd.*

Amounts brought forward,	$2,339 78	$172,955 21
Enamel, shellac, varnish, etc.,	103 28	
Freight, expressage, etc.,	231 55	
Hardware, tools, etc.,	78 05	
Lumber,	895 48	
Machinery, parts and repairs,	77 30	
Motor,	503 50	
Sundries,	413 03	
Tin, iron, solder, etc.,	297 20	
Travelling expenses,	4 95	
Wire,	188 35	
		5,132 47
WOOD CHAIR INDUSTRY.		
L. R. Hodgman, superintendent,	$1,200 00	
G. M. Brown, instructor,	780 00	
F. M. Rideout, "	936 00	
G. A. Smith, "	780 00	
Chair stock,	33,962 39	
Freight,	16 17	
Sundries,	98 75	
		37,773 31
		$215,860 99
Income Massachusetts Reformatory, transfer,		13 01
Total payments,		$215,874 00
Cash on hand Jan. 1, 1903,		65,703 91
		$281,577 91
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$65,703 91

DETAILS No. 431.

MASSACHUSETTS SCHOOL FOR FEEBLE-MINDED FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Richard C. Humphrey, treasurer,	$54,257 58	
Walter E. Fernald, superintendent,	9,204 49	
Total receipts,		$63,462 07
PAYMENTS.		
Expenses Massachusetts School for Feeble-minded,[1]		$52,280 19
Cash on hand Jan. 1, 1903,		11,181 88
		$63,462 07
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$11,181 88

[1] See Details No. 299.

DETAILS No. 432.

MASSACHUSETTS STATE SANATORIUM FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Walter J. Marcley, superintendent,		$31,640 78
PAYMENTS.		
Expenses Massachusetts State Sanatorium,[1]		$15,302 05
Cash on hand Jan. 1, 1903,		16,338 73
		$31,640 78
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$16,338 73

DETAILS No. 433.

MASSACHUSETTS VOLUNTEERS' FUND.

[Acts 1894, chap. 67.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,	$767 43	
Revere notes,	15,000 00	
Total receipts,		$15,767 43
Cash on hand Jan. 1, 1902,		4,726 82
		$20,494 25
PAYMENTS.		
Danvers bonds,		$1,250 00
Hull bonds,		9,000 00
Needham bonds,		1,000 00
New Britain (Conn.) bonds,		8,000 00
Daniel Coonan,		325 00
Total payments,		$19,575 00
Cash on hand Jan. 1, 1903,		919 25
		$20,494 25
PRESENT INVESTMENTS.		
Danbury (Conn.) bonds,	$25,000 00	
Danvers bonds,	1,250 00	
Hull bonds,	9,000 00	
Needham bond,	1,000 00	
New Britain (Conn.) bonds,	8,000 00	
		$44,250 00
Cash on hand Jan. 1, 1903,		919 25
		$45,169 25

[1] See Details No. 298.

DETAILS No. 434.

MASSACHUSETTS WAR LOAN FUND.

[Res. 1898, chap. 117; Acts 1898, chap. 561.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Cash from sale of bonds,		$5,000 00
Cash on hand Jan 1, 1902,		423 89
		$5,423 89
PAYMENTS.		
Second Regiment Infantry,		$25 52
Fifth Regiment Infantry,		15 36
Sixth Regiment Infantry,		1 44
Ninth Regiment Infantry,		47 48
United States troops,		3,749 28
United States Navy,		1,072 32
Burial expenses,		69 00
William D. Hawley, expenses to Washington,		50 85
Total payments,		$5,031 25
Cash on hand Jan. 1, 1903,		392 64
		$5,423 89
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$392 64
PREMIUM ON MASSACHUSETTS WAR LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,		$12 50
PAYMENTS.		
Massachusetts war loan sinking fund,		$12 50

DETAILS No. 435.

MEDFIELD INSANE ASYLUM LOAN FUND.

[Acts 1892, chap. 425; 1894, chaps. 391 and 526; 1895, chap. 399.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Cash from sale of bonds,		$99,300 00
Cash on hand Jan. 1, 1902,		49,550 33
		$148,850 33
PAYMENTS.		
NURSES' HOME.		
Electrical supplies,	$424 48	
Hardware,	7 42	
Amount carried forward,	$431 90	

STATEMENT IX. **Trust Funds.** DETAILS 435.

MEDFIELD INSANE ASYLUM LOAN FUND — *Concluded.*

Amount brought forward,	$431 90	
Labor,	628 64	
Piping,	780 12	
Plumbing,	561 61	
Valves,	16 50	
Park & Kendall, architects,	740 75	
Ernest W. Bowditch,	23 39	
Donnelly, Merritt & Co.,	2,300 00	
J. J. & T. F. Mack,	31,453 40	
		$36,936 31
BARN.		
Labor,	$79 89	
Lumber,	428 86	
		508 75
CABLE.		
Freight,	$28 27	
General Electric Company,	1,577 89	
		1,606 16
GROUNDS.		
Cement,	$548 45	
Freight,	12 96	
		561 41
LAUNDRY.		
Electrical supplies,	$5 50	
Freight,	19 20	
Labor,	278 74	
Lumber,	45 12	
Machinery,	4,284 67	
Piping,	348 08	
Pulleys,	38 19	
Valves,	48 60	
		5,068 10
SEWERAGE.		
Cement,	$27 50	
Lumber,	29 21	
Sewer gates,	55 50	
Parker & Bateman, civil engineers	40 39	
		152 60
WOMEN'S HOSPITAL.		
Advertising,		10 50
Total payments,		$44,843 83
Cash on hand Jan. 1, 1903,		104,006 50
		$148,850 33
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$104,006 50
PREMIUM ON MEDFIELD INSANE ASYLUM LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,		$8,207 10
PAYMENTS.		
Medfield Insane Asylum loan sinking fund,		$8,207 10

STATEMENT IX. Trust Funds. DETAILS 436 AND 437.

DETAILS No. 436.

MEDFIELD INSANE ASYLUM FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Charles C. Blaney, treasurer,	$163,379 25	
Owen Copp, executive officer,	77 90	
Total receipts,		$163,457 15
PAYMENTS.		
Expenses Medfield Insane Asylum,[1]		$112,700 41
Cash on hand Jan. 1, 1903,		50,756 74
		$163,457 15
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$50,756 74

DETAILS No. 437.

METROPOLITAN PARKS EXPENSE FUND.

[Acts 1893, chap. 407.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
John Woodbury, secretary, —		
Beaver Brook,	$161 75	
Blue Hills,	1,738 85	
Charles River,	5,183 94	
Fresh Pond,	500 00	
Furnace Brook,	5 00	
Hemlock Gorge,	136 12	
Middlesex Fells,	3,330 48	
Mystic River,	974 00	
Nantasket Beach,	14,194 70	
Nantasket Beach, bath house,	5,719 60	
Neponset River,	710 01	
Revere Beach,	24,672 34	
Revere Beach, bath house,	22,618 95	
Stony Brook,	426 50	
Winthrop, care of boulevard,	450 00	
Fines,	110 00	
Use of plane table,	8 00	
Total receipts,		$80,940 24
Cash on hand Jan. 1, 1902,		35,259 63
		$116,199 87

[1] See Details No. 295.

STATEMENT IX. Trust Funds. DETAILS 437.

METROPOLITAN PARKS EXPENSE FUND — *Continued.*

PAYMENTS.		
BLUE HILLS RESERVATION.		
Plumbing,	$28 05	
Portable mechanics' shop,	66 00	
Telephone,	44 25	
		$138 30
BEAVER BROOK RESERVATION.		
Painting,	$62 16	
Road stock,	68 00	
		130 16
CHARLES RIVER RESERVATION.		
Advertising,	$6 00	
Labor,	258 45	
Loam,	9 00	
Lumber,	180 66	
Oil,	7 70	
Painting,	176 00	
Repairing roof,	95 17	
Repairing stable,	78 55	
Rent of house,	250 00	
Telephone,	22 35	
Trees,	38 30	
Water,	41 44	
		1,163 62
FRESH POND RESERVATION.		
Coleman Brothers,	. . .	22 47
HEMLOCK GORGE RESERVATION.		
Water,	. . .	11 50
MIDDLESEX FELLS RESERVATION.		
Plumbing,	$109 26	
Telephone,	92	
Water,	15 50	
		125 68
MYSTIC RIVER RESERVATION.		
Amount refunded A. G. Crosby,	$50 00	
Barbed wire,	5 86	
Lumber,	17 48	
Water,	66 00	
		139 34
NAHANT BEACH RESERVATION.		
Hardware,	$20 30	
Labor,	14 50	
Lumber,	92 33	
Paint,	40 75	
Toilet paper,	15 00	
		182 88
NANTASKET BEACH RESERVATION.		
Badges,	$15 80	
Bags,	16 75	
Barrels,	32 00	
Baskets,	24 00	
Bathing suits,	2,891 90	
Belting,	34 10	
Board, etc.,	145 82	
Brass checks and tags,	17 20	
Brick oven,	340 00	
Carbolic acid,	30 15	
Cash registers,	190 00	
Cement, etc.,	199 99	
Amounts carried forward,	$3,937 71	$1,913 95

STATEMENT IX. Trust Funds. DETAILS 437.

METROPOLITAN PARKS EXPENSE FUND — *Continued.*

Amounts brought forward,	$3,937 71	$1,913 95
Clock,	5 50	
Coal,	1,301 14	
Covering steam pipes, etc.,	110 73	
Disinfectant,	50 92	
Electric lights,	131 80	
Floor of café,	333 60	
Freezer,	61 75	
Furniture,	92 10	
Glass,	68 06	
Gravel,	715 75	
Hand cart,	27 75	
Hardware,	189 07	
Ice,	37 94	
Key rings,	21 50	
Labor,	7,294 77	
Labor, bath house,	4,917 06	
Laundry machinery,	113 04	
Lumber,	3,316 57	
Mats,	3 50	
Medicines,	63 37	
Mirror,	20 00	
Oil,	29 00	
Paint,	542 34	
Plumbing,	1,212 84	
Piping,	2,442 44	
Police,	995 00	
Printing,	228 45	
Repairing organ,	70 00	
Rubber goods,	5 00	
Scrub brushes, etc.,	17 45	
Soap, etc.,	159 55	
Stationery,	68 60	
Telephone,	73 48	
Travel,	14 42	
Turnstiles,	302 25	
Upholstering chariots,	28 00	
Water,	267 13	
Water coolers,	15 00	
Window sashes,	95 75	
Window shades,	56 25	
Poland laundry machinery,	653 28	
H. P. Cummings Company,	3,074 34	
Stickney & Austin, architects,	624 21	
		33,788 41
NEPONSET RIVER RESERVATION.		
Connecting water service,	$18 26	
Repairs,	25 24	
Water,	12 00	
		55 50
REVERE BEACH RESERVATION.		
Advertising,	$10 00	
Baskets,	12 00	
Bathing suits,	2,408 83	
Belting,	40 35	
Brass checks,	15 00	
Bricks,	16 80	
Brushes and combs,	10 50	
Canvas covers,	150 00	
Cement,	2 70	
Coal,	907 40	
Amounts carried forward,	$3,573 58	$35,757 86

STATEMENT IX. Trust Funds. DETAILS 437.

METROPOLITAN PARKS EXPENSE FUND — *Concluded.*

Amounts brought forward,	$3,573 58	$35,757 86
Disinfectant,	50 50	
Electric light and fixtures,	1,691 90	
Flags,	25 05	
Freight,	2 19	
Furniture,	27 25	
Glass,	14 90	
Gravel,	35 70	
Hardware,	216 30	
Horse,	250 00	
Hot-water bags, etc.,	26 02	
Ice,	155 25	
Ironwork,	40 90	
Key rings,	64 00	
Labor,	807 25	
Labor, bath house,	18,133 34	
Laundry machinery,	11 15	
Laundry work,	25 80	
Linoleum,	54 44	
Lumber,	161 62	
Lunches,	6 50	
Mason work,	46 75	
Medical services,	101 00	
Medicines,	54 76	
Metal lathing, etc.,	138 75	
Nickel-plating fixtures,	26 75	
Oil,	18 90	
Paint,	305 98	
Piping,	1,549 18	
Plumbing,	1,279 06	
Potash,	8 40	
Printing,	441 41	
Recording deeds,	6 00	
Repairs,	153 50	
Rubber goods,	242 67	
Soap,	162 09	
Stationery,	32 95	
Tags, etc.,	14 75	
Telephones,	169 77	
Ticket choppers,	150 00	
Toilet paper,	112 50	
Towels,	334 17	
Travel,	19 42	
Truck,	12 60	
Turnstiles,	225 00	
Water,	42 93	
Wire railing,	75 00	
Charles C. Blanchard,	5,930 00	
H. P. Cummings Company,	4,770 10	
Stickney & Austin, architects,	786 57	
Paid for land in Revere to, —		
Percy Chase,	3,240 74	
		45,825 34
STONY BROOK RESERVATION.		
Telephone,	. . .	35
		$81,583 55
Cash on hand Jan. 1, 1903,	. . .	34,616 32
		$116,199 87
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,	. . .	$34,616 32

STATEMENT IX. **Trust Funds.** DETAILS 438.

DETAILS No. 438.

METROPOLITAN PARKS LOAN FUND.

[Acts 1896, chaps. 466, 472 and 550; 1897, chaps. 311 and 464; 1898, chaps. 530 and 531; 1899, chaps. 142, 363, 406 and 419; 1900, chaps. 461, 465 and 467.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Barre (Vt.) bonds,	$10,000 00	
Colrain note,	1,000 00	
Pittsfield bond,	6,000 00	
Quincy bonds,	34,000 00	
Russell notes,	5,000 00	
Weymouth note,	7,500 00	
Winthrop note,	15,501 81	
Total receipts,		$79,001 81
Cash on hand Jan. 1, 1902,		564,745 81
		$643,747 62
PAYMENTS.		
Metropolitan parks loan fund, Nantasket, transfer of bonds credited wrongly July 10, 1901,		$50,000 00
Commissioners, —		
William B. de las Casas, chairman,	$375 00	
Edwin U. Curtis,	50 00	
Edwin B. Haskell,	50 00	
David N. Skillings,	50 00	
Ellerton P. Whitney,	50 00	
		575 00
Secretary, —		
John Woodbury,		333 34
Clerks, —		
Stanley M. Bolster,	$625 00	
Alice Edson,	75 00	
Mary C. Godvin,	600 00	
Mary V. Habberly,	83 34	
Daniel J. Leonard,	135 00	
Edith W. Noble,	408 00	
William H. Price,	196 92	
George L. Rogers,	1,250 00	
		3,373 26
Expenses, —		
Stephen S. Bartlett,	$79 55	
Edward N. Chase,	42 80	
Frederick W. Dallinger,	49 81	
John L. Newell,	66 72	
Olmsted Brothers,	2,428 16	
Philip S. Parker,	104 39	
Edward C. Rand,	795 00	
Thomas F. Reddy,	200 00	
Henry D. Tudor,	15 30	
William T. Pierce, expenses,	109 00	
		3,890 73
Blue prints,	$44 02	
Brooms and dusters,	1 53	
Certified copies,	35 21	
Cleaning clock,	2 00	
Copies of deeds,	15 55	
Drawing materials,	203 70	
Amounts carried forward,	$302 01	$58,172 33

STATEMENT IX. Trust Funds. DETAILS 438.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$302 01	$58,172 33
Experts,	184 00	
Hardware,	18 96	
Labor, engineering department,	9,470 38	
Recording deeds,	14 13	
Repairing furniture,	23 28	
Rubber boots,	10 71	
Stakes,	32 25	
Stationery,	33 85	
Surveying,	114 50	
Telephone,	22 09	
Travel,	21 22	
		10,247 38
BEAVER BROOK RESERVATION.		
Stone,	. . .	63 00
CHARLES RIVER RESERVATION.		
Experts,	$6,284 50	
Fence,	500 36	
Frames and grates,	390 20	
Grading,	160 00	
Grass seed,	92 80	
Labor,	144 30	
Lumber,	22 35	
Jury's expenses,	9 25	
Paint,	50 95	
Photographs,	6 00	
Recording deeds,	10 10	
Rent of house,	25 00	
Service of summons,	65 99	
Stakes,	13 85	
Standpipes,	50 00	
Teaming,	5 50	
Travel,	36 66	
Wire fence,	171 48	
John E. Abbott,	200 00	
Stephen S. Bartlett,	135 00	
Albert P. Carter,	35 00	
Edward N. Chase,	59 55	
Coleman Brothers,	38,687 72	
Rogers Dow,	26 22	
John L. Newell,	102 35	
Olmsted Brothers,	122 64	
Philip S. Parker,	5 00	
Edward L. Rand,	210 00	
Henry D. Tudor,	11 05	
Paid for land to, —		
George W. Anderson, attorney, Newton,	2,007 00	
H. E. Bolles, attorney, Waltham,	800 00	
John W. Burckes, Waltham,	100 00	
City of Cambridge,	1,300 00	
E. R. Champlin, attorney, Newton,	34,591 87	
Charles F. Donelly, administrator, Newton,	1,000 00	
James A. Early, Newton,	1,350 00	
Helen P. Edwards, executrix, Waltham,	200 00	
David W. Farnum, Waltham,	400 00	
Olive M. Farnum, Waltham,	250 00	
Alice Farwell, Waltham,	200 00	
Alice E. Farwell, Waltham,	300 00	
Edward J. Flynn, attorney, Newton,	200 00	
Leonard Greene, Waltham,	150 00	
Amounts carried forward,	$90,482 69	$68,482 71

STATEMENT IX. Trust Funds. DETAILS 438.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$90,482 69	$68,482 71
William J. Griggs, Boston,	75 00	
Henry C. Hall, Waltham,	600 00	
Adah G. Hall, Waltham,	150 00	
Benjamin F. Keith, Newton,	500 00	
Levi L. Kendall, Waltham,	850 00	
John P. Leahy, attorney, Wellesley,	175 00	
Giuseppe Maggioni, Wellesley,	144 00	
John F. McDonald, Wellesley,	144 00	
John M. Merriam, attorney, Waltham,	650 00	
Charles H. Moulton, Waltham,	400 00	
Robert Murray *et al.*, Waltham,	550 00	
Nason & Proctor, attorneys, Newton,	5,131 90	
H. Heustis Newton, attorney, Newton,	362 00	
William A. Northup, Waltham,	300 00	
Thomas W. Proctor, attorney, Newton,	8,100 00	
Emma C. Royle, Waltham,	600 00	
Eppa H. Ryan, Waltham,	119 00	
Salem Five Cents Savings Bank, Waltham,	1 00	
George E. Smith, attorney, Waltham,	550 00	
James F. Sweeney, attorney, Wellesley,	244 00	
Frank W. Thayer, Newton,	8,395 14	
Waltham Coöperative Bank,	400 00	
Waltham Savings Bank,	350 00	
Lowell E. Warren *et al.*, Waltham,	400 00	
Hiram Weeks *et al.*, Waltham,	400 00	
West Newton Savings Bank,	4,104 86	
		124,178 59
LYNN SHORE RESERVATION.		
Recording deeds,	$1 58	
Telephone,	16	
Rogers Dow,	8 37	
Paid for land in Lynn to, —		
Nathan Cushing, trustee, *et al.*,	8,407 50	
		8,417 61
MIDDLESEX FELLS RESERVATION.		
Copy of relocation of street, Hyde Park,	$5 00	
Labor,	45 00	
Rogers Dow,	12 38	
Olmsted Brothers,	324 28	
Paid for land in Medford to, —		
Charles H. McKenney,	38 00	
George H. Russell *et al.*,	3,313 45	
		3,738 11
MYSTIC RIVER RESERVATION.		
Experts,	$1,410 00	
Fence,	21 40	
Lumber,	12 00	
Photographs,	14 00	
Recording deeds,	11 15	
Serving notices,	51 80	
Edward N. Chase,	21 15	
Rogers Dow,	1 05	
Prescott F. Hall,	184 00	
John L. Newell,	74 59	
Olmsted Brothers,	50 51	
Myron E. Pierce,	88 33	
George R. Pulsiver,	5 00	
Walter Soren,	25 00	
Henry D. Tudor,	8 00	
Amounts carried forward,	$1,977 98	$204,817 02

STATEMENT IX. Trust Funds. DETAILS 438.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$1,977 98	$204,817 02
Paid for land to, —		
William H. Allen, Arlington,	3,085 00	
Arlington Five Cents Savings Bank,	1,937 60	
Mary E. Bates, Medford,	300 00	
Blaney & Robinson, attorneys, Medford,	300 00	
Patrick Connors, Arlington,	180 00	
Andrew F. Curtin, Medford,	19,500 00	
Edward J. Doherty, Medford,	2,466 00	
Gaston, Snow & Saltonstall, attorneys, Medford,	350 00	
John D. Graham, attorney, Medford,	50 00	
James J. Irwin, attorney, Arlington,	45 00	
John P. Leahy, attorney, Medford,	174 46	
William P. Martin, attorney, Medford,	3,000 00	
Oliver J. McCarthy, Arlington,	45 00	
City of Medford,	95 81	
Thomas Moore, Arlington and Medford,	353 50	
H. Heustis Newton, attorney, Medford,	1,300 00	
Catherine E. O'Brien *et al.*, Arlington,	349 90	
Frank E. Rogers, attorney, Medford,	400 00	
David Scanlon, Medford,	960 00	
Clarita S. Smith *et al.*, Medford,	200 00	
George E. Smith, attorney, Arlington,	4,500 00	
Edward E. Stevens, Somerville,	275 00	
Samuel S. Tule, Medford,	100 00	
George C. Travis, attorney, Arlington and Medford,	1,693 19	
George C. Travis, attorney, Medford,	8,750 00	
Harvey Wright, Somerville,	1,000 00	
		53,388 44
NEPONSET RIVER RESERVATION.		
Copy of deed,	$1 65	
Experts,	6,948 70	
Photographs,	10 00	
Recording deeds,	90	
Serving notices,	31 50	
Setting stone bounds,	68 94	
Travel,	20 00	
J. Whitman Bailey,	14 25	
Edward N. Chase,	12 78	
Rogers Dow,	56 32	
John L. Newell,	388 50	
Patrick O'Loughlin,	120 00	
George R. Pulsiver,	3 33	
Thomas F. Reddy,	632 63	
Henry M. Spelman,	87 41	
Paid for land to, —		
James F. Aylward, attorney, Boston,	1,091 80	
Catherine C. Bradlee, Dedham,	106 50	
Edmund Cain, Hyde Park,	153 00	
Forrest B. Chamberlain, Dedham,	27 60	
Charles G. Chick, attorney, Hyde Park,	525 84	
George L. Clarke, attorney, Milton,	6,442 50	
James E. Cotter, attorney, Hyde Park,	2,253 06	
Samuel G. Davis, executor, Boston,	200 00	
F. W. Darling Company, Hyde Park,	300 00	
Henry M. Dean, Hyde Park,	13,416 74	
Frank Fales *et al.*, Dedham,	55 20	
Nathaniel Farrington, Canton,	115 20	
Gaston, Snow & Saltonstall, attorneys, Hyde Park,	1,013 52	
George K. Hooper *et al.*, administrators, Dedham,	24 78	
Amounts carried forward,	$34,122 65	$258,205 46

STATEMENT IX. **Trust Funds.** DETAILS 438.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$34,122 65	$258,205 46
Hyde Park Electric Light Company,	1,000 00	
Charles F. Jenney, attorney, Hyde Park,	7,314 18	
Charles F. Jenney, attorney, Milton,	377 44	
E. C. Jenney, attorney, Hyde Park,	47 00	
John P. Leahy, attorney, Boston,	1,165 00	
Charles F. Malley, attorney, Boston,	2,165 00	
T. Frank Noonan, attorney, Boston,	100 00	
Patrick O'Loughlin, attorney, Boston,	130 00	
Quincy Savings Bank, Hyde Park,	530 00	
R. M. Saltonstall, attorney, Hyde Park,	400 00	
John O. Shaw, Jr., trustee, Canton,	243 90	
Eliza A. Smith, administratrix, Dedham,	227 52	
Arthur E. Stoddard, attorney, Canton,	51 90	
William H. White, attorney, Milton,	50 00	
A. N. Williams, attorney, Hyde Park,	158 50	
Charles A. Wragg, Dedham,	13 38	
		48,096 47
QUINCY SHORE RESERVATION.		
Experts,	$125 00	
Travel,	13 50	
John L. Newell,	66 36	
Philip S. Parker,	320 20	
Paid for land in Quincy to,—		
Clapp & Glover, attorneys,	153 20	
Quincy Savings Bank,	3,520 00	
Arthur H. Russell, attorney,	1,230 00	
		5,428 26
REVERE BEACH RESERVATION.		
Copy of plan,	$3 00	
Experts,	180 00	
Recording fees,	8 20	
Repairing stone,	4 00	
Travel,	10 00	
Rogers Dow,	8 89	
John L. Newell,	8 30	
Olmsted Brothers,	1 07	
Stickney & Austin, architects,	50 00	
Paid for land in Revere to,—		
Charles J. Page, attorney,	50 00	
		323 46
STONY BROOK RESERVATION.		
Olmsted Brothers,	. . .	2 78
WELLINGTON BRIDGE RESERVATION.		
Advertising,	$237 11	
Experts,	58 00	
Drawtenders' house,	200 00	
Labor,	477 30	
Rent of land,	6 00	
Repairing bridge,	367 89	
Rope, oil, etc.,	31 98	
Salt,	2 50	
Stakes,	8 33	
Test borings,	85 88	
Travel,	18 00	
Water pipe and labor,	47 97	
John E. Cheney,	465 00	
Lawler Brothers,	21,027 67	
		23,034 23
Amount carried forward,	. . .	$335,090 66

STATEMENT IX. Trust Funds. DETAILS 439.

METROPOLITAN PARKS LOAN FUND — *Concluded.*

Amount brought forward,	. . .	$335,090 66
WINTHROP SHORE RESERVATION.		
Recording fees,	$0 50	
Serving notices,	58 00	
Travel,	5 00	
Rogers Dow,	5 84	
Paid for land in Winthrop to, — Joseph R. Byram,	120 00	
		189 34
Cash on hand Jan. 1, 1903,	. . .	308,467 62
		$643,747 62
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,	. . .	$308,467 62

DETAILS No. 439.

METROPOLITAN PARKS LOAN FUND, SERIES TWO.

[Acts 1896, chaps. 466, 472 and 550; 1897, chaps. 311 and 521; 1898, chap. 547; 1899, chap. 464; 1900, chaps. 443, 444 and 445.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Holbrook notes,	$2,500 00	
Leominster notes,	26,000 00	
Lowell notes,	30,000 00	
North Brookfield notes,	20,000 00	
Portland (Me.) note,	150,000 00	
Revere notes,	44,000 00	
Rutland notes,	13,500 00	
Saugus notes,	10,000 00	
Warren notes,	2,223 63	
Williamstown notes,	24,000 00	
		$322,223 63
Cash from sale of bonds,	. . .	450,000 00
Total receipts,	. . .	$772,223 63
Cash on hand Jan. 1, 1902,	. . .	19,956 59
		$792,180 22
PAYMENTS.		
Portland (Me.) bonds,	. . .	$150,000 00
BOULEVARDS.		
Blue prints,	$14 82	
Frames and grates,	143 44	
Labor, engineering department,	11,383 59	
Photographs,	10 00	
Recording deeds,	23 99	
Stakes,	11 00	
Stationery,	7 50	
Testing cement,	10 00	
Amounts carried forward,	$11,604 34	$150,000 00

STATEMENT IX. Trust Funds. DETAILS 439.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

Amounts brought forward,	$11,604 34	$150,000 00
Travel,	8 83	
Stanley M. Bolster,	920 01	
Mary C. Godvin,	120 00	
Daniel J. Leonard,	160 00	
Edith W. Noble,	304 00	
George L. Rogers,	1,750 00	
William H. Price,	320 00	
William T. Pierce, expenses,	155 88	
John L. Newell,	202 80	
Olmsted Brothers,	830 46	
Edward L. Rand,	240 00	
		16,616 32
BLUE HILLS PARKWAY.		
Experts,	$5 00	
Inspecting material for Mattapan bridge,	15 64	
Labor,	38 80	
Piping,	78 44	
Serving notices,	1 08	
Stakes,	4 65	
Telephone,	2 30	
Testing cement,	14 50	
Traps,	9 50	
Travel,	82 56	
H. A. Hanscom Company,	28,078 77	
Melan Arch Construction Company,	1,000 00	
Wheelwright & Haven,	12 89	
		29,344 13
FRESH POND PARKWAY.		
Experts,	$150 00	
Summoning witnesses,	6 30	
Olmsted Brothers,	40	
Paid for land in Cambridge to, —		
Charles R. Darling, attorney,	2,233 04	
John P. Leahy, attorney,	3,921 00	
L. Fred Rice *et al.*,	1,079 00	
		7,389 74
FURNACE BROOK PARKWAY.		
Building stone wall,	$80 50	
Experts,	900 00	
Grading,	25 00	
Labor,	230 60	
Lumber,	19 64	
Options on land,	1,300 73	
Recording deeds,	9 97	
Stone,	30 00	
Travel,	13 50	
Albert P. Carter,	15 00	
Edward N. Chase,	159 73	
Rogers Dow,	7 71	
John L. Newell,	269 85	
Olmsted Brothers,	2 50	
Paid for land in Quincy to, —		
Charles F. Adams, Jr., *et al.*, trustees,	3,200 00	
Christian P. Anderson *et al.*,	2,300 00	
Minnie J. Barker *et al.*,	3,200 00	
Clarence Burgin *et al.*,	4,000 00	
William H. Callahan *et al.*,	986 00	
Elizabeth W. Dewson,	2,992 60	
Henry W. Eaton *et al.*,	3,236 13	
Annie Gilhooly,	240 00	
Amounts carried forward,	$23,219 46	$203,350 19

STATEMENT IX. Trust Funds. DETAILS 439.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

Amounts brought forward,	$23,219 46	$203,350 19
John Herbert,	650 00	
Woodward Hudson,	2,211 92	
William W. Jenness,	364 83	
Julius Johnson, attorney,	10,046 40	
George R. Jones, attorney,	3,800 00	
John C. Murray,	1,764 40	
Eugene W. O'Connor,	1,074 67	
Quincy Savings Bank,	1,947 50	
Arthur W. Stetson,	252 20	
Bayard Thayer,	1,052 13	
Herbert T. Whitman *et al.*,	1,663 83	
		48,047 34
LYNNWAY.		
Advertising,	$12 68	
Test borings,	103 29	
		115 97
MIDDLESEX FELLS PARKWAY.		
Experts,	$922 50	
Charles H. Fiske, Jr.,	1 76	
John L. Newell,	41 90	
Edward L. Rand,	345 00	
Paid for land to, —		
Oliver Ames *et al.*, Somerville,	6,272 50	
T. J. F. Callahan, attorney, Medford,	500 00	
Lougee & Robinson, attorneys, Somerville,	173 35	
Adelia A. Roberts, Somerville,	41 00	
George E. Travis, attorney, Medford,	3,500 00	
		11,798 01
MYSTIC VALLEY PARKWAY.		
Experts,	$230 00	
Fertilizer,	31 65	
Filling,	1,084 80	
Grass seed,	13 78	
Labor,	2,526 85	
Loam,	90 00	
Lumber,	5 05	
Plants,	10 35	
Travel,	37 08	
J. J. Flynn,	1,194 50	
John L. Newell,	7 55	
Edward L. Rand,	130 00	
Stickney & Austin, architects,	10 00	
Paid for land in Winchester to, —		
Blaney & Robinson, attorneys,	20,000 00	
Selwyn Z. Bowman, attorney,	1,225 00	
Henrietta E. Corey,	3,700 00	
Samuel J. Elder, attorney,	1,100 00	
		31,396 61
NAHANT BEACH PARKWAY.		
Carriage hire,	$10 00	
Experts,	543 90	
Joseph F. Hannan,	30 55	
Olmsted Brothers,	50 00	
Stickney & Austin, architects,	400 00	
		1,034 45
NEPONSET RIVER PARKWAY.		
Experts,	$150 00	
Stakes,	2 00	
Prescott F. Hall,	46 00	
Amounts carried forward,	$198 00	$295,742 57

STATEMENT IX. Trust Funds. DETAILS 439.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

Amounts brought forward,	$198 00	$295,742 57
Paid for land in Hyde Park to, —		
Manchang Company,	2,250 00	
Felix Rackemann, attorney,	3,000 00	
		5,448 00
REVERE BEACH PARKWAY.		
Boundary stones,	$480 00	
Building fence,	495 85	
Commission on sale,	75 00	
Constructing stand pipe,	508 01	
Copying,	5 00	
Costs of law suit,	91 86	
Experts,	4,589 00	
Frames and grates,	398 07	
Grass seed,	171 60	
Hardware,	17 95	
Hose,	15 00	
Jury's expenses viewing premises in case of Hadley *v.* Commonwealth,	21 90	
Labor,	532 88	
Lumber,	4 24	
Paint,	188 47	
Piping, etc.,	374 11	
Plans,	9 00	
Recording deeds,	9 70	
Reconstructing streets,	516 59	
Service of summons,	49 60	
Stakes,	33 25	
Test borings,	142 96	
Travel,	56 02	
Trees,	578 74	
Dudley P. Bailey,	15 00	
Albert P. Carter,	43 33	
Edward N. Chase,	72 85	
Coleman Brothers,	20,601 28	
Herbert H. Darling,	5 00	
Rogers Dow,	43 20	
F. A. P. Fiske,	207 10	
McCarthy & Gill,	9,608 79	
John L. Newell,	170 75	
Olmsted Brothers,	50 98	
Philip S. Parker,	114 00	
Thomas F. Reddy,	30 00	
City of Everett, construction of system of drainage and change of grade,	6,542 33	
Town of Revere, strengthening sewer,	250 00	
Paid for land to, —		
Adams & Blinn, Everett,	500 00	
Christiana Adams, Revere,	2,075 48	
Eugene C. Benoit, Everett,	400 00	
Frank C. Bill, Revere,	525 00	
S. A. Bolster, Revere,	2,070 83	
S. A. Bolster, attorney, Revere,	100 00	
Albert D. Bosson, Revere,	900 00	
Boston & Maine Railroad, Everett,	890 81	
Boston & Maine Railroad, Revere,	6,316 42	
Herbert G. Briggs, attorney, Revere,	130 00	
John Burkhardt, Revere,	428 00	
Chelsea Savings Bank,	3,657 96	
Owen Clark, Revere,	2,138 99	
Charles E. Cobb, attorney, Revere,	19,840 00	
Mary L. Cochrane, Everett,	750 00	
County Savings Bank, Revere,	4,067 50	
Amounts carried forward,	$91,910 40	$301,190 57

STATEMENT IX. Trust Funds. DETAILS 439.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Concl'd.*

Amounts brought forward,	$91,910 40	$301,190 57
William A. Cutliff, Everett,	3,500 00	
Matthew Dolan *et al.*, Chelsea,	3,824 15	
Ambrose Eastman, attorney, Everett,	500 00	
Elder, Wait & Whitman, attorneys, Revere,	25,000 00	
Jennie W. Everett, Revere,	100 00	
Sarah F. Farrar, Revere,	1,193 50	
M. F. Farrell, attorney, Everett,	7,476 40	
Gilbert N. Harris, attorney, Everett,	225 00	
Samuel T. Harris, attorney, Revere,	2,223 50	
Winnifred Herty, Revere,	4,122 02	
Edward N. Hyde, Revere,	1,446 37	
Charles E. Jennings, Everett,	125 00	
August E. Kaiser, Everett,	50 00	
Hannah Keith, Everett,	1,100 00	
Fred A. Kittredge, attorney, Everett,	250 00	
William B. Lawrence, attorney, Revere,	4,059 00	
James E. Leach, attorney, Revere,	3,308 00	
Jeremiah J. McCarthy, attorney, Revere,	428 00	
Mary Mead, Everett,	2,000 00	
Charles C. Nichols, attorney, Everett,	2,032 17	
Francis Peabody, Jr., attorney, Revere,	700 00	
Charles W. Pierce, attorney, Revere,	139 71	
Ben P. Poor, Revere,	1,168 50	
A. Melvina Pratt, Revere,	1,444 20	
Charles I. Pratt, Revere,	330 00	
George W. Pratt, Revere,	4,608 00	
Walter H. Pratt, Revere,	3,980 80	
William Pratt, Revere,	6,330 04	
William T. Pratt, Revere,	402 00	
Henry W. Putnam, attorney, Medford,	500 00	
Town of Revere,	471 28	
Revere Rubber Company, Chelsea,	5,250 00	
Frank R. Rogers, Everett,	473 00	
Flora G. Roper, Revere,	8,229 17	
Frances E. Roper, Revere,	1,083 52	
Mary A. Shay, Revere,	1,011 00	
John Solari, Revere,	912 00	
Peter Solari, Revere,	1,500 00	
Thomas P. Somes, Revere,	1,618 63	
Philanda Spooner, Everett,	400 00	
James F. Sweeney, attorney, Revere,	6,923 69	
George E. Travis, attorney, Medford,	14,039 00	
James A. Wallace, Everett,	50 00	
John M. Ward, Revere,	850 00	
Weymouth Savings Bank, Medford,	1 00	
Wiggin & Wiggin, attorneys, Medford,	4,730 00	
		222,019 05
Cash on hand Jan. 1, 1903,	. . .	268,970 60
		$792,180 22
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,	. . .	$268,970 60
PREMIUM ON METROPOLITAN PARKS LOAN FUND, SERIES TWO.		
RECEIPTS.		
Premium on bonds sold,	. . .	$37,305 00
PAYMENTS.		
Interest of metropolitan parks loan, series two,	. . .	$37,305 00

DETAILS No. 440.

METROPOLITAN PARKS LOAN FUND, NANTASKET.

[Acts 1899, chap. 464.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Gloucester bond,	$1,875 00	
Metropolitan parks loan fund, transfer of proceeds of metropolitan parks bonds,	50,000 00	
Total receipts,		$51,875 00
Cash on hand Jan. 1, 1902,		29,461 38
		$81,336 38
PAYMENTS.		
Board,		$36 16
Electric light work,		413 55
Engine,		259 20
Experts,		100 00
Labor,		836 37
Labor, engineering department,		605 62
Heater,		237 00
Iron doors,		180 00
Moving buildings,		196 70
Painting,		480 15
Plants,		17 00
Plumbing,		341 72
Roofing,		920 92
Stone,		441 75
Travel,		112 53
Work on buildings,		922 39
Work on café,		1,145 03
H. P. Cummings Company,		28,663 35
Dinsmore & Le Clear,		908 15
Rogers Dow,		17 25
William Hodge,		247 80
John L. Newell,		13 70
Olmsted Brothers,		1,105 37
Poland Laundry Machinery Company,		4,000 00
Walworth Manufacturing Company,		6,237 45
Stickney & Austin, architects,		1,663 60
William T. Pierce, expenses,		3 90
Paid for land in Hull to,—		
Walter A. Bine, attorney,		645 00
Thomas H. Buttimer, attorney,		450 00
Charles F. Donelly, attorney,		22,000 00
James Ellis,		1,140 00
G. F. McKelleget, attorney,		525 00
		$74,866 66
Cash on hand Jan. 1, 1903,		6,469 72
		$81,336 38
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$6,469 72

DETAILS No. 441.

METROPOLITAN PARKS TRUST FUND.

[Acts 1898, chap. 407, sect. 5.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Interest from investments,	$16 22	
Metropolitan parks loan sinking fund,	3 27	
Total receipts,		$19 49
Cash on hand Jan. 1, 1902,		1,500 94
		$1,520 43
PAYMENTS.		
John Davenport, land in Canton,		$153 90
George Putnam *et al.*, trustees, land in Canton,		264 90
Felix Rackemann, attorney, land in Canton,		240 00
Charles W. Tucker, land in Canton,		90 00
Henry E. Weatherbee, land in Dedham,		133 50
Total payments,		$882 30
Cash on hand Jan. 1, 1903,		638 13
		$1,520 43
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$638 13

DETAILS No. 442.

METROPOLITAN SEWERAGE LOAN FUND.

[Acts 1897, chaps. 88, 436 and 520; 1898, chaps. 215 and 424; 1899, chap. 241; 1900, chaps. 172, 184 and 464.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
A. F. Bridgman, auditor, sales,		$938 40
Cash on hand Jan. 1, 1902,		56,566 97
		$57,505 37
PAYMENTS.		
A. F. Bridgman, salary,		$220 84
Advertising,		5 43
Blue prints,		38
Card index,		150 00
Carriage hire,		4 00
Cement,		35 70
Coal,		8 34
Costs of suit in superior court,		50 00
Experts,		3,035 55
Gravel,		87 50
Amount carried forward,		$3,597 74

STATEMENT IX. Trust Funds. DETAILS 443.

METROPOLITAN SEWERAGE LOAN FUND — *Concluded.*

Amount brought forward,		$3,597 74
Labor,		508 29
Manhole frames and covers,		32 18
Piping,		377 52
Postage,		31 59
Printing,		53 50
Relaying cement walk, Melrose,		163 44
Rent,		70 00
Serving notices,		22 72
Sharpening tools,		4 05
Stenographers' services,		449 30
Teaming,		4 00
Travel,		14 75
Thomas F. Reddy,		65 00
Charles G. Belding & Company,		2,511 57
George F. Blake Manufacturing Company,		1,875 00
Bruno, Salomone & Petitti,		2,584 77
H. A. Hanscom Company,		2,619 76
Metropolitan Contracting Company,		6,277 33
Southwick & Parsons, attorneys, damages,		1,000 00
Paid for land to, —		
Chelsea Savings Bank,		500 00
Gaston, Snow & Saltonstall, attorneys, Boston,		32,969 92
Louis C. Southard, trustee, Malden,		1,250 00
Total payments,		$56,982 43
Cash on hand Jan. 1, 1903,		522 94
		$57,505 37
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$522 94

DETAILS No. 443.

METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL.

[Acts 1899, chap. 424.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Boston bonds,	$200,000 00	
A. F. Bridgman, clerk, sales,	1,020 71	
Cash from sale of bonds,	864,000 00	
Massachusetts water loan fund,	1,000,000 00	
Temporary loan,	104,209 91	
Total receipts,		$2,169,230 62
Cash on hand Jan. 1, 1902,		177,074 36
		$2,346,304 98
PAYMENTS.		
Boston bonds,		$200,000 00
Boston,		7,002 38
Amount carried forward,		$207,002 38

METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL — *Continued.*

Amount brought forward,	. . .	$207,002 38
Brookline,	. . .	2,085 05
Dedham,	. . .	2,549 82
Hyde Park,	. . .	4,560 41
Milton,	. . .	2,118 43
Newton,	. . .	3,594 92
Waltham,	. . .	2,744 97
Watertown,	. . .	1,021 98
Commissioners, —		
Henry H. Sprague, chairman,	$416 67	
Henry P. Walcott,	375 00	
James A. Bailey, Jr.,	375 00	
		1,166 67
Secretary, —		
William N. Davenport,	. . .	375 00
Auditor, —		
Alfred F. Bridgman,	. . .	220 83
Expenses, —		
Advertising,	$196 98	
Blue prints,	329 21	
Boilers,	3,895 10	
Bricks,	10,512 73	
Carriage hire,	81 00	
Cement,	7,942 41	
Coal,	6,865 97	
Coke,	3,841 03	
Commission on sale of houses,	110 13	
Compressor, etc.,	4,300 00	
Derrick,	300 00	
Drawing material,	534 83	
Electric light,	1,118 92	
Experts,	9,811 10	
Furniture,	29 30	
Granolithic sidewalk,	300 80	
Hardware,	2,897 74	
Ice,	37 85	
Ironwork,	21,534 67	
Labor,	203,833 53	
Lumber,	10,959 00	
Manhole frames and covers,	226 64	
Oil,	466 74	
Paint,	63 27	
Piles and use of pile-driver,	1,781 67	
Piping,	15,398 96	
Plumbing,	2,274 83	
Postage,	180 00	
Printing,	1,629 88	
Rent,	2,593 64	
Rent of Nos. 1 and 3 Ashburton Place,	600 00	
Rent of rooms, Pemberton Building,	3,125 00	
Rubber goods,	802 53	
Sand and stone,	4,315 74	
Seals and wires,	75 00	
Services of auditor in case, Peter P. Veale *v.* Commonwealth,	1,352 08	
Stationery,	348 38	
Stenographers' services,	1,224 32	
Sundries,	11,441 24	
Surveying instruments,	101 75	
Amounts carried forward,	$337,433 97	$227,440 46

STATEMENT IX. Trust Funds. DETAILS 443.

METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL — *Continued.*

Amounts brought forward,	$337,433 97	$227,440 46
Teaming,	3,427 05	
Telephones,	1,420 00	
Travel,	4,762 46	
Use of tunnel plant,	1,609 00	
Valves,	181 64	
Water rates,	3,478 99	
Witness fees,	130 00	
Dean & Main, services,	400 00	
William H. White, services,	499 57	
		353,342 68
Paid for land to, —		
Creed & Crosby, attorneys, Roxbury,	$300 00	
Elizabeth W. Dewson, Quincy,	5,623 75	
Edward J. Flynn, attorney, Roxbury,	450 00	
Ralph E. Forbes *et al.*, executors, Quincy,	75 00	
George H. Hardwick, Quincy,	75 00	
Hurlburt, Jones & Cabot, attorneys, Boston,	550 00	
John O. Shaw, attorney, Boston,	1,250 00	
Town of Milton,	934 32	
Mary F. White *et al.*, Quincy,	100 00	
		9,358 07
Damages, —		
Wilfred Bolster, attorney, Boston,	$150 00	
Patrick H. Costello, Boston,	50 00	
Francis J. V. Dakin, attorney, Roxbury,	100 00	
Harvard College, West Roxbury,	10,171 75	
Samuel Wood, East Milton,	100 00	
		10,571 75
Town of Milton, widening Brook Road,	. . .	3,000 00
Contracts, —		
Charles G. Belden & Co.,	$338,792 41	
J. W. Bustin & Co.,	103,486 92	
John Cashman,	20,885 34	
William H. Ellis,	104,558 65	
E. W. Everson & Co.,	91,730 29	
Edward W. and John J. Everson,	94,305 31	
Austin Ford & Son,	2,433 00	
Jones & Meehan,	4,369 66	
Latta & Terry Company,	86,624 88	
Charles Linehan,	21,387 33	
Patrick McGovern,	5,894 70	
Thomas F. Moore,	24,704 24	
National Contracting Company,	339,523 98	
H. P. Nawn,	324,290 67	
Hiram W. Phillips,	17,236 51	
James Russell Boiler Works Company,	8,791 28	
L. P. Soule & Son,	3,145 00	
Charles F. Taylor & Co.,	4,206 98	
United States Cast Iron Pipe and Foundry Company,	81,857 15	
		1,678,224 30
Cash on hand Jan. 1, 1903,	. . .	64,367 72
		$2,346,304 98
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,	. . .	$64,367 72

STATEMENT IX. Trust Funds. DETAILS 444.

METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL — *Concluded.*

PREMIUM ON METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL.		
RECEIPTS.		
Premium on bonds sold,		$62,654 25
PAYMENTS.		
Interest on metropolitan sewerage loan,		$62,654 25

DETAILS No. 444.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY.

[Acts 1895, chap. 406; 1897, chaps. 80 and 502; 1898, chap. 180.]

TRANSACTIONS OF THE FUND, 1902.		
No receipts.		
Cash on hand Jan. 1, 1902,		$34,059 34
PAYMENTS.		
Carriage hire,		$11 50
Coal,		23 71
Experts,		1,714 50
Iron work,		100 35
Labor,		1,605 00
Manhole frames and covers,		139 10
Piping,		775 31
Postage,		58 45
Rubber goods,		11 07
Stenographer's services,		93 00
Sundries,		11 05
Travel,		68 55
Thomas J. Kelley,		22,544 44
William F. Macy,		50 00
N. G. Nickerson,		50 00
Thomas F. Reddy,		10 00
Damages, —		
Thomas M. Babson, attorney, Boston,		27 99
B. H. Greenhood, attorney, Dedham,		30 80
Morse & Friedman, attorneys, West Roxbury,		40 00
Total payments,		$27,364 82
Cash on hand Jan. 1, 1903,		6,694 52
		$34,059 34
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$6,694 52

DETAILS No. 445.

METROPOLITAN WATER LOAN FUND.

[Acts 1895, chap. 488.]

TRANSACTIONS OF THE FUND, 1902.	
RECEIPTS.	
Adams bonds,	$25,000 00
Adams note,	30,000 00
Athol notes,	8,850 00
Auburn (Me.) bonds,	2,500 00
Avon bonds,	6,500 00
Barre (Vt.) bonds,	38,000 00
Belfast (Me.) bonds,	20,000 00
Boston bonds,	300,000 00
Bourne bonds,	6,400 00
Bradford bonds,	50,000 00
Brockton bonds,	194,400 00
Brockton note,	100,000 00
Canton bonds,	3,000 00
Central Falls (R. I.) bonds,	16,000 00
Charlton notes,	10,600 00
Chelsea bonds,	1,000 00
Chicopee bond,	1,500 00
Danvers bonds,	18,750 00
Deerfield notes,	9,000 00
Douglas bonds,	12,000 00
Dover (N. H.) bond,	5,000 00
Easthampton note,	5,000 00
Everett bonds,	26,000 00
Fall River bonds,	195,000 00
Falmouth bonds,	105,000 00
Foxborough bonds,	2,500 00
Framingham note,	9,000 00
Gloucester bonds,	60,000 00
Great Barrington note,	5,000 00
Hull bond,	9,000 00
Hull note,	5,900 00
Leicester bonds,	7,500 00
Lowell notes,	25,000 00
Lynn bond,	3,000 00
Manchester (N. H.) bonds,	4,000 00
Marblehead bonds,	4,500 00
Marlborough bonds,	2,000 00
Middleborough bonds,	1,000 00
Miller's Falls note,	5,000 00
Needham bonds,	36,500 00
New Bedford note,	100,000 00
New Britain (Conn.) bonds,	74,000 00
New London (Conn.) bonds,	2,000 00
Northampton bonds,	46,000 00
North Attleborough bond,	5,000 00
North Attleborough notes,	28,710 00
Palmer bonds,	20,800 00
Quincy bonds,	53,000 00
Reading bonds,	5,000 00
Revere bonds,	200,000 00
Rockport bonds,	23,000 00
Saco (Me.) bonds,	15,000 00
Salem bonds,	13,000 00
Somerville bonds,	22,000 00
Amount carried forward,	$1,977,910 00

STATEMENT IX. Trust Funds. DETAILS 445.

METROPOLITAN WATER LOAN FUND — *Continued.*

Amount brought forward,	$1,977,910 00	
Stoneham bonds,	10,000 00	
Boston & Albany Railroad bonds,	580,000 00	
Cash from sale of bonds,	3,500,000 00	
A. F. Bridgman, clerk,	28,093 86	
Temporary loan,	1,000,000 00	
Total receipts,		$7,095,003 86
Cash on hand Jan. 1, 1902,		440,151 31
		$7,535,155 17
PAYMENTS.		
Adams note,		$30,000 00
Barre (Vt.) bonds,		117,000 00
Belfast (Me.) bonds,		20,000 00
Boston bonds,		435,000 00
Brockton bond,		105,000 00
Brockton note,		100,000 00
Easthampton note,		5,000 00
Fall River bonds,		375,000 00
Falmouth bonds,		150,000 00
Foxborough bonds,		2,000 00
Gloucester bonds,		60,000 00
Gloucester notes,		81,000 00
Great Barrington note,		5,000 00
Holyoke bonds,		91,000 00
Miller's Falls note,		5,000 00
New Bedford note,		100,000 00
New Britain (Conn.) bonds,		60,000 00
Northampton bonds,		46,000 00
Pawtucket (R. I.) bonds,		262,000 00
Portland (Me.) bonds,		11,000 00
Revere bonds,		200,000 00
Saco (Me.) bonds,		15,000 00
Scituate note,		10,000 00
Stoneham bonds,		61,000 00
Westbrook (Me.) bonds,		18,000 00
Metropolitan sewerage loan fund, high level,		1,000,000 00
Commissioners, —		
Henry H. Sprague, chairman,	$2,916 66	
Henry P. Walcott,	2,625 00	
James A. Bailey, Jr.,	2,625 00	
		8,166 66
Secretary, —		
William N. Davenport,		2,625 00
Chief Engineer, —		
Frederick P. Stearns,		6,750 00
Auditor, —		
Alfred F. Bridgman,		1,545 82
Expenses, —		
Advertising,	$500 14	
Brick,	531 52	
Card index,	310 93	
Cement,	849 41	
Coal,	4,565 26	
Drawing materials,	568 55	
Electric lights,	446 61	
Experts,	15,268 90	
Freight,	107 24	
Grass seed,	437 57	
Amounts carried forward,	$23,586 13	$3,383,087 48

STATEMENT IX. **Trust Funds.** DETAILS 445

METROPOLITAN WATER LOAN FUND — *Continued.*

Amounts brought forward,	$23,586 13	$3,383,087 48
Hardware,	1,318 13	
Ironwork,	1,732 57	
Labor, construction account,	132,368 19	
Labor, conveyancing,	7,812 33	
Labor, draughting,	7,168 38	
Labor, engineers,	142,389 69	
Labor, general office,	8,266 70	
Labor, police,	31,811 64	
Lead,	2,433 37	
Lumber,	4,476 34	
Oil,	182 98	
Paint,	197 61	
Photographs,	262 74	
Piping,	11,254 53	
Plumbing,	64 93	
Postage,	169 00	
Printing,	4,772 44	
Pumps,	86 40	
Rent,	830 50	
Rent of 1 and 3 Ashburton Place,	2,400 00	
Rubber goods,	612 49	
Stationery,	938 53	
Stenographers,	4,281 20	
Stone and sand,	363 61	
Sundries,	44,635 73	
Taxes on 1 and 3 Ashburton Place,	1,361 60	
Teaming,	7,466 15	
Telephone,	1,401 02	
Travel,	3,254 26	
Trees,	924 50	
Valves,	1,116 02	
Water gates,	126 50	
Water rates,	95 50	
Wire fence,	384 90	
		450,546 61
Olmsted Brothers, services,		732 45
Framingham,	$43 03	
Lancaster,	87 83	
Newton,	8,504 10	
Weston,	365 01	
		8,999 97
Paid damages to, —		
Olive E Allen *et al.*,	$220 00	
Orin O. Ames,	50 00	
W. Clifford Ames,	200 00	
Frank H. Baldwin,	170 00	
Edith Banning,	260 00	
Marshall P. Banning,	195 00	
Nelson F. Bartlett *et al.*,	50 00	
Felix A. Belisle, attorney,	85 00	
Walter H. Blodgett,	350 00	
Isabella M. Blunt,	1,820 00	
Minnie Bourdon,	45 00	
Henry A. Boynton,	470 00	
Edmund D. Brigham, attorney,	100 00	
Buttrick & Stone, attorneys,	20 00	
Edwin H. Cather,	143 00	
Louis Chabot,	195 00	
Charles R. Chamberlain, executor,	4,000 00	
Adolphus Champney,	214 50	
Amounts carried forward,	$8,587 50	$3,843,366 51

STATEMENT IX. Trust Funds. DETAILS 445.

METROPOLITAN WATER LOAN FUND — *Continued.*

Amounts brought forward,	$8,587 50	$3,843,366 51
John W. Corcoran, attorney,	1,357 40	
Sarah L. Cowell,	234 00	
Louis Cutting, attorney,	26,691 00	
Walter R. Dame, attorney,	175 00	
Frank L. Dean, attorney,	900 00	
Jesse Donais,	156 00	
Nancy J. Gleason,	22 50	
Aaron Goodale, attorney,	2,343 75	
Francis W. M. Goodale,	500 00	
Mary A. Goodale,	700 00	
John S. Gould, attorney,	150 00	
Catherine Grady,	1,250 00	
Joseph T. Guilmette,	253 50	
Delia Harris,	150 00	
Linus G. Harris,	273 00	
C. H. Hastings,	1,050 00	
James F. Higgins, administrator,	125 00	
Sarah A. Holt,	400 00	
Joseph L. Howe,	1,200 00	
Henry W. Jackson, attorney,	500 00	
Stephen F. Keyes, attorney,	855 00	
Albert King,	30 00	
Thomas Kirby,	2,175 00	
Charles F. Kittredge, attorney,	850 00	
Louisa Lafayette,	275 00	
Lancaster Mills,	6,250 00	
Jane E. Landy,	900 00	
Delia Laprade,	50 00	
Joseph Laprade,	25 00	
Rosanna Laprade,	50 00	
Julia Lefebore,	75 00	
Matilda Leroux,	125 00	
John S. Lynch, attorney,	7,175 00	
Ann McNamara,	315 00	
Warren J. Merriam, attorney,	3,075 00	
Charles C. Milton, attorney,	2,917 68	
Charles Morse,	70 00	
Harrison E. Morton, attorney,	400 00	
Nelson Muslar,	214 50	
John A. Myers,	214 50	
F. C. & F. H. Nash, attorneys,	4,699 75	
George Nault,	204 75	
William C. Ovendon,	900 00	
Herbert Parker, attorney,	322 40	
Henry Putnam *et al.*,	500 00	
James W. Robbins,	1,650 00	
Arthur P. Rugg,	225 00	
Michael J. Ryan,	300 00	
Andrew J. Scarlett, attorney,	340 00	
Sheehan & Cutting, attorneys,	36,760 00	
Arminda W. Shepard,	25 00	
Margaret J. Staples,	100 00	
William H. Staples,	325 00	
William H. Staples *et al.*,	2,575 00	
Mary St. Martin,	234 00	
Pulchrie St. Onge,	50 00	
George Tatro,	1,300 00	
Cornelius Tobin,	350 00	
John Toomey,	3,000 00	
Raymond J. Walker, attorney,	2,500 00	
Amounts carried forward,	$129,421 23	$3,843,366 51

STATEMENT IX. Trust Funds. DETAILS 445.

METROPOLITAN WATER LOAN FUND — *Continued.*

Amounts brought forward,	$129,421 23	$3,843,366 51
William R. Walker,	4,050 00	
David I. Walsh, attorney,	75 00	
Nellie A. Walsh,	260 00	
Ralph Woodworth, attorney,	250 00	
Worcester Safe Deposit and Trust Company, trustee,	156 25	
		134,212 48
Paid for land to, —		
Henry P. Baldwin, guardian, Weston,	$275 00	
Louis Bond, Lancaster,	100 00	
Henry L. Brown *et al.*, Weston,	3,500 00	
George W. Chadwick, Framingham,	50 00	
Charles F. Choate, attorney, Northborough,	900 00	
Charles F. Choate, attorney, Southborough,	1,150 00	
John W. Corcoran, attorney, Sterling,	1,335 60	
John W. Corcoran, attorney, West Boylston,	6,082 80	
Henry E. Cottle, attorney, Northborough,	350 00	
Louis Cutting, attorney, West Boylston,	59,120 00	
Mary F. Cutting, West Boylston,	4,755 00	
Sanford M. Cutting *et al.*, Framingham,	4,100 00	
Walter R. Dame, attorney, Clinton,	1,748 09	
Alice B. Davis *et al.*, Framingham,	75 00	
Eben S. Fuller *et al.*, Lancaster,	7,000 00	
Erskine J. Gazard, Wayland,	50 00	
William A. Gile, Boylston,	850 00	
Marion Gott, Weston,	530 47	
Marion Gott *et al.*, executors, Weston,	530 47	
Olive A. Ham, Clinton,	8 00	
George Hazard, Boylston,	5 00	
George C. Hyde, West Boylston,	9,625 00	
Henry W. Jackson, attorney, Boylston and West Boylston,	600 00	
Fred D. Lathrop, attorney, Stoneham,	3,337 00	
George Liberty, West Boylston,	220 00	
James W. McDonald, attorney, Northborough, Southborough and Marlborough,	2,125 00	
Warren J. Merriam, attorney, West Boylston,	2,100 00	
E. Louis Moore, Framingham,	150 00	
Harrison E. Morton, attorney, Oakdale,	3,000 00	
Annie F. Nogler, Wayland,	436 25	
Evelyn W. Nolte, Weston,	1,000 00	
Samuel G. Poole *et al.*, Stoneham,	740 00	
Arthur P. Rugg, attorney, Sterling,	1,250 00	
Arthur P. Rugg, attorney, West Boylston,	1,400 00	
George Sanderson, Weston,	200 00	
Walter B. Sawyer *et al.*, West Boylston,	1,000 00	
Sheehan & Cutting, attorneys, West Boylston,	18,090 00	
Artemas C. Smith, attorney, West Boylston,	1,425 00	
Jonathan Smith, attorney, Clinton,	1,088 46	
Clement G. Soley, Natick,	1,600 00	
Alexander Spear, Wayland,	1,507 00	
Lizzie W. Thompson, Framingham,	820 00	
Isabella S. Upham *et al.*, Weston,	75 00	
Elmer L. Walker, Weston,	197 72	
David I. Walsh, attorney, Clinton,	2,080 00	
David I. Walsh, attorney, West Boylston,	4,000 00	
Walsh & Walsh, attorneys, Clinton,	632 99	
West Boylston,	40,000 00	
Joseph E. White, West Boylston and Sterling,	1,000 00	
Alfred N. Whiting, attorney, West Boylston,	7,300 00	
Amounts carried forward,	$199,514 85	$3,977,578 99

STATEMENT IX. Trust Funds. DETAILS 445.

METROPOLITAN WATER LOAN FUND — *Continued.*

Amounts brought forward,	$199,514 85	$3,977,578 99
Laura S. Wilkinson *et al.*, Weston,	8,222 31	
Ellen M. Wright, Medford,	350 00	
		208,087 16
WACHUSETT RESERVOIR.		
George M. Atkins & Co.,	$30,797 35	
Long & Little,	73,535 20	
McArthur Brothers Company,	426,474 54	
Moulton & O'Mahoney,	520 00	
Nawn & Brock,	382,913 27	
Newell & Snowling Construction Company,	121,371 56	
		1,035,611 92
Beckwith & Quackenbush,	$5,832 44	
George F. Blake Manufacturing Company,	23,829 70	
Bruno, Salomone & Petitti,	70,574 37	
T. Bruno,	9,794 75	
Builders Iron Foundry,	15,841 95	
Camden Iron Works,	18,076 72	
Chapman Valve Manufacturing Company,	13,882 00	
L. F. Childs,	1,043 88	
Coffin Valve Company,	9,802 00	
Coleman Brothers,	45,887 04	
Columbus Construction Company,	191,457 74	
William Cramp & Sons Ship and Engine Building Company,	3,660 00	
Crary Construction Company,	20,694 04	
Davis & Farnum Manufacturing Company,	3,647 05	
C. H. Eglee Company,	12,587 15	
T. H. Gill & Co.,	17,398 80	
T. A. Gillespie Company,	2,200 00	
Edward Kendall & Sons,	94,089 54	
James E. McCoy,	14,193 90	
Patrick McGovern,	17,698 23	
Meskill Brothers & Leahy,	9,263 95	
Thomas F. Moore,	21,242 23	
New England Structural Company,	1,056 00	
Dennis F. O'Connell,	58,101 11	
Osgood & Witherly,	1,136 91	
Daniel Russell Boiler Works,	6,942 81	
Auguste Saucier,	39,553 89	
Shanahan, Casparis & Co.,	278,815 67	
G. W. & F. Smith Iron Company,	3,000 00	
Taunton Locomotive Manufacturing Company,	3,094 95	
C. E. Trumbull & Co.,	44,431 57	
United States Cast Iron Pipe and Foundry Company,	412,783 69	
Ward & Cummings,	17,520 71	
Warren Foundry and Machine Company,	2,901 30	
Winston & Co.,	239,139 94	
Henry R. Worthington,	11,258 00	
		1,742,434 03
Cash on hand Jan. 1, 1903,	. . .	571,443 07
		$7,535,155 17
PRESENT INVESTMENTS.		
Barre (Vt.) bonds,	$92,000 00	
Boston bonds,	135,000 00	
Fall River bonds,	185,000 00	
Falmouth bonds,	45,000 00	
Foxborough bonds,	2,000 00	
Amount carried forward,	$459,000 00	

STATEMENT IX. Trust Funds. DETAILS 446.

METROPOLITAN WATER LOAN FUND — *Concluded.*

Amount brought forward,	$459,000 00	
Gloucester notes,	81,000 00	
Holyoke bonds,	91,000 00	
Pawtucket (R. I.) bonds,	262,000 00	
Portland (Me.) bonds,	11,000 00	
Scituate note,	10,000 00	
Stoneham bonds,	51,000 00	
Westbrook (Me.) bonds,	18,000 00	
		$983,000 00
Cash on hand Jan. 1, 1903,		571,443 07
		$1,554,443 07
PREMIUM ON METROPOLITAN WATER LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,		$319,550 00
PAYMENTS.		
Metropolitan water loan sinking fund,		$319,550 00

DETAILS No. 446.

METROPOLITAN WATER MAINTENANCE FUND.

[Acts 1895, chap. 488.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Arlington,	$1,925 20	
Belmont,	970 27	
Boston,	264,541 84	
Chelsea,	6,681 28	
Everett,	4,968 93	
Hyde Park,	454 24	
Malden,	6,924 93	
Medford,	4,154 62	
Melrose,	2,997 12	
Nahant,	559 52	
Newton,	1,556 95	
Quincy,	5,061 82	
Revere,	2,290 24	
Somerville,	12,955 64	
Stoneham,	1,280 28	
Watertown,	2,255 38	
Winthrop,	1,433 80	
Total receipts,		$321,012 06
Cash on hand Jan. 1, 1902,		8,987 94
		$330,000 00
PAYMENTS.		
Commissioners, —		
Henry H. Sprague, chairman,	$833 33	
Henry P. Walcott,	750 00	
James A. Bailey, Jr.,	750 00	
		$2,333 33
Amount carried forward,		$2,333 33

STATEMENT IX. **Trust Funds.** DETAILS 446.

METROPOLITAN WATER MAINTENANCE FUND — *Continued.*

Amount brought forward,		$2,333 33
Secretary, —		
William N. Davenport,		1,125 00
Engineer, —		
Frederick P. Stearns,		2,250 00
Auditor, —		
Alfred F. Bridgman,		441 67
Expenses, —		
Bricks,	$105 00	
Carriage hire,	47 80	
Cement,	407 30	
Coal,	49,976 54	
Diver's services,	1,498 00	
Drawing material,	138 37	
Electric lighting,	221 51	
Engine supplies,	150 00	
Fertilizer,	857 33	
Freight,	313 05	
Furniture,	15 68	
Grass seed,	136 65	
Hardware,	812 91	
Harness,	23 00	
Hay, oats, etc.,	1,950 44	
Horses,	350 00	
Ironwork,	1,898 58	
Labor,	161,679 04	
Lead,	310 71	
Lumber,	2,718 53	
Oil,	1,072 22	
Paint and painting,	1,516 72	
Piping,	5,655 71	
Plumbing,	370 59	
Postage,	70 00	
Printing,	650 81	
Rent of 1 and 3 Ashburton Place,	600 00	
Rubber goods,	805 50	
Sand and gravel,	478 37	
Stationery,	199 94	
Stone,	242 32	
Storehouse in Wellesley,	546 00	
Sundries,	13,046 42	
Teaming,	3,770 61	
Telephone,	2,229 71	
Travel,	1,762 97	
Trees,	64 75	
Use of pumping plant,	820 00	
Valves,	891 41	
Wagon and repairs,	227 98	
Water,	58 54	
Arlington,	70 18	
Ashland,	2,200 00	
Berlin,	64 00	
Boylston,	3,798 30	
Clinton,	1,113 49	
Framingham,	1,116 97	
Holden,	38 50	
Hopkinton,	1,200 00	
Marlborough,	862 22	
Natick,	305 97	
Needham,	34 09	
Newton,	692 08	
Amounts carried forward,	$270,186 81	$6,150 00

STATEMENT IX. Trust Funds. DETAILS 447.

METROPOLITAN WATER MAINTENANCE FUND — *Concluded.*

Amounts brought forward,	$270,186 81	$6,150 00
Northborough,	93 56	
Sherborn,	18 38	
Southborough,	1,250 54	
Sterling,	207 46	
Stoneham,	1,055 13	
Wayland,	22 80	
Wellesley,	39 30	
Westborough,	280 53	
West Boylston,	16,770 95	
Dean & Main,	500 00	
Lawler Brothers,	2,500 00	
I. P. Morris Company,	7,000 00	
H. P. Nawn,	1,418 58	
		301,344 04
Cash on hand Jan. 1, 1903,	. . .	22,505 96
		$330,000 00
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,	. . .	$22,505 96

DETAILS No. 447.

MILLICENT LIBRARY TRUST FUND.

[Acts 1893, chap. 392.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Brookline note,	$20,000 00	
Gloucester bond,	5,000 00	
Holbrook note,	5,000 00	
Lexington note,	10,000 00	
Needham note,	10,000 00	
Pittsfield note,	15,000 00	
Total receipts,	. . .	$65,000 00
PAYMENTS.		
Holbrook notes,	. . .	$15,000 00
Melrose bond,	. . .	1,000 00
Methuen bond,	. . .	1,000 00
Nashua (N. H.) bond,	. . .	1,000 00
Needham bond,	. . .	1,000 00
Needham note,	. . .	10,000 00
Reading bond,	. . .	1,000 00
Rockland note,	. . .	5,000 00
Scituate note,	. . .	5,000 00
South Abington bonds,	. . .	5,000 00
Springfield bond,	. . .	5,000 00
Wakefield note,	. . .	15,000 00
Total payments,	. . .	$65,000 00

STATEMENT IX. Trust Funds. DETAILS 448.

MILLICENT LIBRARY TRUST FUND — *Concluded.*

INCOME OF THE FUND, 1902.		
RECEIPTS.		
Income from investments,		$3,717 54
Cash on hand Jan. 1, 1902,		594 90
		$4,312 44
PAYMENTS.		
Millicent library,		$3,000 00
Premium and interest on securities,		1,106 50
		$4,106 50
Cash on hand Jan. 1, 1903,		205 94
		$4,312 44
PRESENT INVESTMENTS.		
Brookline notes,	$20,000 00	
Hadley note,	17,000 00	
Holbrook notes,	10,000 00	
Lexington note,	10,000 00	
Melrose bond,	1,000 00	
Methuen bond,	1,000 00	
Nashua (N. H.) bond,	1,000 00	
Needham bond,	1,000 00	
Reading bond,	1,000 00	
Rockland note,	5,000 00	
Scituate note,	5,000 00	
South Abington bonds,	5,000 00	
Springfield bond,	5,000 00	
Wakefield note,	15,000 00	
Westborough note,	3,000 00	
		$100,000 00

DETAILS No. 448.

NORTHAMPTON INSANE HOSPITAL FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Lewis F. Babbitt, treasurer,	$82,050 20	
Owen Copp, executive officer,	42 71	
Total receipts,		$82,092 91
PAYMENTS.		
Expenses Northampton Insane Hospital,[1]		$81,797 31
Cash on hand Jan. 1, 1903,		295 60
		$82,092 91
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$295 60

[1] See Details No. 292.

STATEMENT IX. **Trust Funds.** DETAILS 449.

DETAILS No. 449.

PRISONS AND HOSPITALS LOAN FUND.

[Acts 1901, chap. 471; 1902, chap. 434.]

TRANSACTIONS OF THE FUND, 1902.			
RECEIPTS.			
Beverly note,		$20,000 00	
Concord (N. H.) note,		15,000 00	
Fitchburg note,		15,000 00	
Manchester (N. H.) note,		15,000 00	
Melrose note,		15,000 00	
Milton note,		10,000 00	
			$90,000 00
Cash from sale of bonds,			556,800 00
Total receipts,			$646,800 00
Cash on hand Jan. 1, 1902,			261,457 75
			$908,257 75
PAYMENTS.			
Beverly note,		$20,000 00	
Concord (N. H.) note,		15,000 00	
Essex County bonds,		263,000 00	
Fitchburg note,		15,000 00	
Manchester (N. H.) note,		15,000 00	
Melrose note,		15,000 00	
Milton note,		10,000 00	
Rockland note,		5,000 00	
State Colony for Insane,		21,840 00	
			$379,840 00
DANVERS INSANE ASYLUM.			
FARM BUILDING.			
Christopher C. Cook,	$3,888 50		
Fuller & Warren Co.,	2,234 92		
Asphalting,	616 93		
Carpeting,	35 94		
Cement,	55 60		
Curtains,	60 00		
Electric lights,	40 14		
Freight,	16 41		
Furniture,	1,453 17		
Hardware,	89 64		
Hose,	44 25		
Labor,	679 97		
Lumber,	252 97		
Paint,	112 45		
Piping,	106 69		
Plastering,	16 75		
Plumbing,	338 01		
Sand and gravel,	22 54		
Screen doors,	2 95		
Wire netting,	72 00		
		$10,139 83	
FARM HOUSE.			
Bricks,	$41 80		
Cement,	14 00		
Connecting with water,	14 93		
Hardware,	110 04		
Amounts carried forward,		$10,139 83	$379,840 00

PRISONS AND HOSPITALS LOAN FUND — *Continued.*

Amounts brought forward,		$10,139 83	$379,840 00
Labor,	$737 60		
Lumber,	783 54		
Moving building,	135 00		
Sand,	8 40		
Window sashes,	56 72		
		1,902 03	
FEMALE PATIENTS' BUILDING.			
John A. Fox, architect,	$500 00		
Andrew Nichols,	132 00		
Board,	20 57		
Hardware,	26 00		
Labor,	553 13		
Lumber,	24 06		
Sand,	8 75		
		1,264 51	
FIRE ESCAPE.			
Standard Fire Escape and Manufacturing Company,		1,000 00	
ELECTRIC MOTORS.			
Two motors and fittings,		1,009 91	
GREENHOUSE.			
Piping,		27 62	
ICE HOUSE.			
Labor,	$188 80		
Lumber,	340 56		
		529 36	
LAND.			
James J. H. Gregory,		13,000 00	
LAUNDRY.			
Brick,	$59 90		
Cement and lime,	114 13		
Cooking apparatus,	1,590 76		
Electrical fittings,	16 80		
Ironwork,	21 18		
Labor,	602 24		
Lumber,	351 30		
Plumbing,	101 71		
Sand,	8 75		
Window sashes,	12 04		
		2,878 81	
PLUMBING.			
Cement,	$46 25		
Hardware,	49 83		
Labor,	559 75		
Lumber,	104 49		
Piping,	941 41		
Window sashes,	14 00		
		1,715 73	
REPAIRS.			
Labor,	$1,883 90		
Paint,	493 10		
Window strips,	123 00		
		2,500 00	
SURGICAL BUILDING.			
Flooring,	$176 00		
Furniture,	133 50		
Amounts carried forward,		$35,967 80	$379,840 00

STATEMENT IX. Trust Funds. DETAILS 449.

PRISONS AND HOSPITALS LOAN FUND — *Continued.*

Amounts brought forward,		$35,967 80	$379,840 00
Hardware,	$78 30		
Labor,	169 20		
Lumber,	38 00		
Piping,	132 24		
Plumbing materials,	57 84		
Sterilizing apparatus,	394 00		
		1,179 08	
			37,146 88
MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.			
DORMITORY.			
M. J. McDonald,		$600 00	
LAND.			
James W. Baldwin, Waltham,	$20,720 00		
Phineas Lawrence, Waltham,	9,177 00		
		29,897 00	
			30,497 00
MASSACHUSETTS REFORMATORY.			
HEATING.			
B. F. Sturtevant & Co.,	$11,701 07		
Bricks,	1,022 85		
Cement and lime,	1,175 25		
Freight,	372 19		
Ironwork,	39 83		
Labor,	1,334 01		
Lumber,	160 07		
Packing,	14 26		
Piping,	126 01		
Slate,	80 60		
Travel,	13 37		
Water heater,	215 65		
		$16,255 16	
SHOP.			
Bricks,		260 25	
			16,515 41
NORTHAMPTON INSANE HOSPITAL.			
BARN.			
Cement,		$251 25	
INFIRMARY.			
Ellsworth & Kirkpatrick, architects,	$1,081 56		
W. O. McCauley,	400 00		
Morrissey & Shea,	34,700 00		
Samuel Sloan & Co.,	309 80		
Cement and lime,	97 72		
Furniture,	599 42		
Iron,	606 28		
		37,794 78	
SEWERAGE.			
Bricks,	$150 00		
Grates,	45 00		
Piping,	260 48		
		455 48	
			38,501 51
REFORMATORY FOR WOMEN.			
STOREHOUSE.			
Labor,		$152 21	
Plumbing,		52 26	
Refrigerator,		380 00	
			584 47
Amount carried forward,		. . .	$503,085 27

PRISONS AND HOSPITALS LOAN FUND — *Continued.*

Amount brought forward,			$503,085 27
STATE COLONY FOR THE INSANE.			
BUILDINGS.			
M. M. Favor,	$4,620 24		
Administration building and barn,	1,359 06		
Carriages and carriage hire,	453 92		
Cement,	20 00		
Clock,	16 00		
Coal,	57 50		
Drawing material,	6 73		
Dry goods,	166 80		
Fertilizer,	371 00		
Freight,	43 37		
Furniture,	517 30		
Grain,	79 67		
Hardware,	358 86		
Harnesses,	200 25		
Horses,	400 00		
Labor,	2,395 65		
Plumbing,	283 64		
Printing,	51 45		
Pump,	77 85		
Range,	64 30		
Refrigerator,	50 50		
Stationery,	81 64		
Stone,	137 70		
Sundries,	332 23		
Travel,	60 00		
Trustees' travel,	70 17		
Typewriter,	90 00		
		$12,365 83	
EXPENSES.			
J. B. Howland, superintendent,	$624 99		
Farmers,	132 12		
Matron,	36 77		
Attendant,	18 33		
		812 21	
Food, —			
Board,	$30 00		
Beans, etc.,	70		
Bread,	6 50		
Butter,	21 60		
Cereals,	1 65		
Cheese,	1 88		
Eggs,	6 81		
Fish,	4 85		
Flour,	5 00		
Fruit,	1 00		
Meats,	31 54		
Molasses,	80		
Sugar,	12 00		
Sundries,	16 55		
Tea, coffee, etc.,	10 82		
Vegetables,	9 90		
		160 60	
Clothing, —			
Boots, shoes and rubbers,	$54 12		
Furnishing goods,	28 16		
Hats,	4 16		
Sundries,	10 00		
		96 44	
Amounts carried forward,		$13,435 08	$503,085 27

STATEMENT IX. **Trust Funds.** DETAILS 449.

PRISONS AND HOSPITALS LOAN FUND — *Continued.*

Amounts brought forward,		$13,435 08	$503,085 27
FURNISHINGS.			
Bedding, etc.,	$31 83		
Brooms,	25		
Carpeting,	5 20		
Crockery,	25 29		
Kitchen furnishings,	37 32		
Wooden ware,	45		
Sundries,	1 35		
Upholstering,	121 75		
		223 44	
HEAT, LIGHT AND POWER.			
Oil,	$12 19		
Sundries,	60		
		12 79	
REPAIRS AND IMPROVEMENTS.			
Hardware,	$121 69		
Lumber,	85 13		
Mechanics,	32 50		
Plumbing, etc.,	10 00		
		249 32	
FARM AND STABLE.			
Carriages and repairs,	$174 37		
Harness and repairs,	36 45		
Hay, grain, etc.,	85 59		
Horses,	400 00		
Cows,	140 00		
Labor,	210 18		
Sundries,	37 48		
Tools,	35 47		
		1,119 54	
MISCELLANEOUS.			
John A. Fox, architect,	$1,289 20		
Books,	8 50		
Freight and express,	102 46		
Hose,	27 00		
Labor,	9 00		
Medicines,	90		
Postage,	1 50		
Printing,	13 25		
Soap,	12 95		
Stationery,	17 87		
Sundries,	34 08		
Telegrams,	97 79		
Tobacco,	2 60		
Travel,	175 69		
		1,792 79	
LAND.			
William Hubbard, Westminster,	$150 00		
Willis E. Knight, Gardner,	1,400 00		
G. N. Harwood,	20 00		
Carriage hire,	12 65		
Recording deeds, etc.,	147 06		
Surveying, etc.,	1,407 58		
Telegrams,	55		
Travel,	8 00		
		3,145 84	
			19,978 80
STATE FARM.			
EMPLOYEES' BUILDING.			
Samuel J. Brown, architect,	$300 00		
Brick,	1,696 45		
Amount carried forward,			$523,064 07

PRISONS AND HOSPITALS LOAN FUND — *Continued.*

Amount brought forward,			$523,064 07
Cement,	$313 00		
Electrical supplies,	60 00		
Ironwork,	214 75		
Labor,	2,885 25		
Lumber,	503 81		
Marble and labor,	343 60		
Paints,	145 61		
Piping,	1,271 25		
Plumbing,	206 83		
Roofing,	483 71		
Stone,	382 25		
Windows,	296 43		
Wire lathing,	162 00		
		$9,264 94	
LAND.			
Sarah F. Blackstone,		805 75	
SUN ROOM.			
Cement,	$488 75		
Flooring,	216 02		
Freight,	31 82		
Hardware,	195 40		
Ironwork,	518 91		
Labor,	1,229 75		
Lumber,	217 47		
Stone,	58 80		
Windows,	61 40		
		3,018 32	
WATER.			
Oil engine,	$225 00		
Piping,	103 87		
		328 87	
			13,417 88
STATE HOSPITAL.			
DORMITORY.			
Brick,	$1,925 00		
Cement and lime,	225 00		
Freight,	567 09		
Labor,	135 00		
Lumber,	698 37		
		$3,550 46	
FURNISHING.			
Castings,	$87 50		
Electric fittings,	2,806 14		
Freight,	23 14		
Hardware,	64 83		
Labor,	953 29		
Lumber,	379 00		
Piping,	2,608 00		
		6,921 90	
TRACK.			
Labor,		98·00	
WALKS.			
Concreting,		1,499 52	
WATER.			
B. F. Smith & Brother, wells,	$3,447 45		
Cover for tank and labor,	1,193 64		
Amounts carried forward,		$12,069 88	$536,481 95

STATEMENT IX. Trust Funds. DETAILS 449.

PRISONS AND HOSPITALS LOAN FUND — *Continued.*

Amounts brought forward,		$12,069 88	$536,481 95
Freight,	$266 03		
Piping, pump, etc.,	4,594 63		
		9,501 75	
			21,571 63
TAUNTON INSANE HOSPITAL.			
NURSES' HOME.			
A. E. Swasey & H. M. Stephenson, architects,		$525 00	
Arthur M. Alger,		10 00	
F. D. Williams,		18,916 73	
Bricks,		38 50	
Carpeting,		466 95	
Covering pipes,		108 00	
Crockery,		112 15	
Dry goods,		111 78	
Freight,		23 62	
Furniture,		2,583 29	
Gas fixtures,		198 00	
Hardware,		31 92	
Labor,		951 13	
Lumber,		13 81	
Paint,		49 20	
Piping,		1,433 13	
Plumbing,		761 97	
Stone,		265 50	
Tank,		84 00	
			26,684 68
WESTBOROUGH INSANE HOSPITAL.			
BUILDINGS.			
Kendall, Taylor & Stevens, architects,	$369 90		
J. J. Van Valkenburgh, civil engineer,	66 00		
George H. Cutting & Co.,	7,985 98		
Asbestos,	85 97		
Bricks,	20 00		
Cement,	22 50		
Cooking apparatus,	15 31		
Electrical supplies,	844 82		
Hardware,	321 28		
Ironwork,	1,006 53		
Labor,	949 80		
Lumber,	113 87		
Piping, etc.,	1,203 97		
Plumbing,	1,482 00		
Refrigerator,	60 00		
Release of leases,	20 00		
Screen doors, etc.,	189 20		
Wall paper,	10 73		
		$14,767 86	
HEATING.			
Boiler,	$1,175 00		
Bricks,	113 75		
Cement,	37 30		
Labor,	369 99		
Piping,	868 21		
Sand,	6 00		
		2,570 25	
ICE HOUSE.			
Labor,	$438 34		
Lumber,	129 57		
Amounts carried forward,		$17,338 11	$584,738 26

STATEMENT IX. **Trust Funds.** DETAILS 449.

PRISONS AND HOSPITALS LOAN FUND — *Concluded.*

Amounts brought forward,		$17,338 11	$584,738 26
Ironwork,	$10 49		
Paint,	35 64		
		614 04	
PAINTING.			
Labor,	$282 64		
Paint and brushes,	717 14		
		999 78	
SEWERAGE.			
J. J. Van Valkenburgh, civil engineer,	$165 00		
Brick,	120 00		
Cement,	84 15		
Ironwork,	134 54		
Lumber,	15 57		
Piping,	275 04		
		794 30	
WOMEN'S BUILDING.			
Kendall, Taylor & Stevens, architects,	$1,000 00		
E. T. Wilson,	1,200 00		
Advertising,	17 49		
		2,217 49	
			21,963 72
WORCESTER INSANE ASYLUM.			
LAND.			
Sylvester Colvin, Shrewsbury,		$3,097 12	
Nellie M. Hutchinson, Grafton,		1,300 00	
Samuel H. Knowlton, Grafton,		2,900 00	
Ashley W. Rice, North Grafton,		5,800 00	
Ashley W. Rice *et al.*, North Grafton,		1,000 00	
Elbridge H. Sinclair, Westborough,		500 00	
John E. Sinclair, Grafton and Westborough,		5,500 00	
Worcester County Institute, Shrewsbury,		902 88	
Examination of titles,		230 80	
			21,230 80
WORCESTER INSANE HOSPITAL.			
NURSES' HOME.			
Fuller & Dana, architects,		$1,200 00	
Buttrick & Pratt, civil engineers,		28 10	
Joseph G. Vaudreuil,		23,281 25	
			24,509 35
Cash on hand Jan. 1, 1903,		. . .	255,815 62
			$908,257 75
PRESENT INVESTMENTS.			
Essex bonds,		$263,000 00	
Rockland note,		5,000 00	
			$268,000 00
Cash on hand Jan. 1, 1903,		. . .	255,815 62
			$523,815 62
PREMIUM ON PRISONS AND HOSPITALS LOAN FUND.			
RECEIPTS.			
Premium on bonds sold,		. . .	$46,092 40
PAYMENTS.			
Prison and hospital loan sinking fund,		. . .	$46,092 40

DETAILS No. 450.

REFORMATORY PRISON FOR WOMEN INDUSTRIES FUND.

[Revised Laws, chap. 225, sect. 56.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Frances A. Morton, superintendent,	$52,449 35	
Reformatory Prison for Women industries, transfer,	28,483 46	
Total receipts,		$80,932 81
PAYMENTS.		
APRON DEPARTMENT.		
W. H. Gilson, instructor,	$240 00	
Cotton cloth, prints, lace, etc.,	2,201 63	
Sewing machines, repairs and supplies,	34 83	
Sundries,	30 20	
Trimmings,	19 36	
		$2,526 02
DAIRY DEPARTMENT.		
Boxes,	$7 60	
Salt,	20 09	
		27 69
LAUNDRY DEPARTMENT.		
A. Augusta Jones, instructor,	$400 00	
Blueing,	21 00	
Starch,	105 90	
		526 90
SHIRT DEPARTMENT.		
D. F. Walsh, instructor,	$1,200 00	
W. H. Gilson, "	480 00	
Florence V. Woodward, "	400 00	
Commissions on sales,	2,910 60	
Cotton cloth, etc.,	30,772 01	
Packing cases,	58 30	
Sewing machines, repairs and supplies,	107 31	
Sundries,	2 60	
Tags, labels, etc.,	31 60	
Thread,	707 55	
Wrapping paper, twine, etc.,	92 45	
		36,762 42
Total payments,		$39,843 03
Cash on hand Jan. 1, 1903,		41,089 78
		$80,932 81
PRESENT INVESTMENT,		
Cash on hand Jan. 1, 1903,		$41,089 78

DETAILS No. 451.

STATE FARM INDUSTRIES FUND.

[Revised Laws, chap. 225, sect. 56.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
H. M. Blackstone, superintendent,		$3,259 76
State Farm industries, transfer,		10,674 11
Total receipts,		$13,933 87
PAYMENTS.		
C. Pratt, instructor,		$459 00
A. H. Pope, "		305 00
Engine and fittings,		146 75
Machinery and repairs,		301 41
Motors,		386 00
Shafting, pulleys, etc.,		572 85
Sundries,		79 77
Veneer,		253 67
Total payments,		$2,504 45
Cash on hand Jan. 1, 1903,		11,429 42
		$13,933 87
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$11,429 42

DETAILS No. 452.

STATE HIGHWAY LOAN FUND.

[Acts 1898, chap. 539; 1899, chap. 396; 1900, chap. 462; 1901, chap. 269.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Boston bonds,	$100,000 00	
Medford note,	55,000 00	
Winthrop note,	15,000 00	
Cash from sale of bonds,	375,000 00	
		$545,000 00
Barnstable County,	$3,510 58	
Berkshire County,	11,102 61	
Bristol County,	13,539 24	
Dukes County,	1,676 60	
Essex County,	16,409 23	
Franklin County,	7,694 68	
Hampden County,	16,045 32	
Hampshire County,	9,207 78	
Middlesex County,	35,252 47	
Nantucket County,	1,543 92	
Norfolk County,	7,040 00	
Amounts carried forward,	$123,022 43	$545,000 00

STATEMENT IX. **Trust Funds.** DETAILS 452.

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$123,022 43	$545,000 00
Plymouth County,	5,692 64	
Suffolk County,	11,109 91	
		139,824 98
Boston & Northern Street Railway Company,	$289 52	
Haverhill & Amesbury Street Railway Company,	64 82	
Worcester Consolidated Street Railway Company,	2,067 05	
		2,421 39
Abington,	$3 27	
Acton,	53 60	
Acushnet,	30 00	
Adams,	28 50	
Amesbury,	25 50	
Andover,	153 50	
Ashby,	72 96	
Ashfield,	80 50	
Athol,	38 01	
Attleborough,	4 69	
Auburn,	153 50	
Barnstable,	89 50	
Barre,	28 00	
Bedford,	25 29	
Belchertown,	3 11	
Beverly,	100 50	
Blackstone,	15 39	
Bourne,	71 00	
Boxborough,	36 62	
Braintree,	2 14	
Brewster,	215 18	
Brimfield,	117 00	
Brockton,	92 53	
Brookfield,	69 50	
Buckland,	175 00	
Charlemont,	38 50	
Charlton,	54 25	
Chelmsford,	67 97	
Cheshire,	71 00	
Chester,	33 00	
Chicopee,	46 50	
Cohasset,	33 50	
Colrain,	54 00	
Concord,	57 13	
Cottage City,	118 50	
Dalton,	78 00	
Dartmouth,	73 03	
Deerfield,	98 50	
Dennis,	278 50	
Duxbury,	102 50	
Easthampton,	42 54	
Easton,	10 62	
Edgartown,	62 92	
Erving,	102 00	
Fairhaven,	72 50	
Fitchburg,	81 60	
Gardner,	167 50	
Gloucester,	124 00	
Goshen,	53 81	
Grafton,	77 50	
Granby,	31 50	
Great Barrington,	139 50	
Greenfield,	49 50	
Hadley,	136 50	
Amounts carried forward,	$4,041 66	$687,246 37

STATEMENT IX. Trust Funds. DETAILS 452.

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$4,041 66	$687,246 37
Hamilton,	72 00	
Hancock,	161 50	
Hardwick,	36 72	
Harvard,	3 28	
Harwich,	101 64	
Haverhill,	16 53	
Hingham,	117 51	
Holbrook,	35 98	
Holden,	188 00	
Huntington,	50 50	
Lawrence,	13 50	
Lee,	162 00	
Leicester,	242 50	
Lenox,	114 00	
Lexington,	125 93	
Lincoln,	72 84	
Lowell,	115 50	
Lunenburg,	92 00	
Marion,	110 58	
Marlborough,	105 50	
Marshfield,	100 00	
Mattapoisett,	99 00	
Merrimac,	46 00	
Methuen,	83 00	
Middleborough,	71 76	
Milton,	43 50	
Monson,	46 50	
Montague,	13 62	
Nantucket,	237 90	
New Braintree,	8 50	
Newbury,	45 56	
Newburyport,	87 50	
Norfolk,	33 91	
North Adams,	132 50	
North Andover,	39 50	
North Attleborough,	180 00	
North Reading,	4 72	
Northampton,	42 96	
Northborough,	110 00	
Norwood,	102 50	
Orange,	69 92	
Orleans,	32 59	
Palmer,	125 50	
Paxton,	162 00	
Phillipston,	59 50	
Pittsfield,	118 00	
Plymouth,	192 50	
Princeton,	4 64	
Provincetown,	1 01	
Quincy,	22 41	
Reading,	53 50	
Rehoboth,	39 77	
Revere,	62 50	
Richmond,	88 50	
Russell,	333 00	
Sandwich,	117 46	
Saugus,	80 00	
Scituate,	88 50	
Seekonk,	2 65	
Shelburne,	52 65	
Shrewsbury,	195 00	
Amounts carried forward,	$9,410 20	$687,246 37

STATEMENT IX. Trust Funds. DETAILS 452.

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$9,410 20	$687,246 37
Somerset,	146 97	
South Hadley,	171 00	
Spencer,	78 58	
Sterling,	64 50	
Stoneham,	38 70	
Sturbridge,	29 50	
Sudbury,	21 08	
Sunderland,	88	
Sutton,	50 00	
Swampscott,	61 14	
Taunton,	59 55	
Templeton,	31 50	
Tewksbury,	23 30	
Tisbury,	96 50	
Townsend,	131 96	
Truro,	118 00	
Tyngsborough,	95 51	
Uxbridge,	89 00	
Walpole,	227 00	
Ware,	80 73	
Wareham,	26 48	
Warren,	123 00	
Watertown,	42 50	
Wayland,	113 50	
Wenham,	50 86	
West Boylston,	24 54	
West Bridgewater,	4 64	
West Brookfield,	32 35	
West Roxbury,	112 00	
West Springfield,	57 50	
West Tisbury,	121 34	
Westborough,	13 99	
Westfield,	245 50	
Westminster,	81 69	
Weston,	126 63	
Westport,	212 50	
Westwood,	52 50	
Weymouth,	100 00	
Whately,	12 04	
Whitman,	84 50	
Wilbraham,	34 06	
Williamsburg,	80 48	
Williamstown,	96 00	
Winchester,	97 50	
Windsor,	1 33	
Worcester,	127 50	
Wrentham,	148 97	
Yarmouth,	439 50	
		13,689 00
Total receipts,		$700,935 37
Cash on hand Jan. 1, 1902,		445,117 97
		$1,146,053 34
PAYMENTS.		
Boston bonds,	$320,000 00	
Medford notes,	55,000 00	
		$375,000 00
Advertising,	$933 89	
Blue prints,	289 74	
Amounts carried forward,	$1,223 63	$375,000 00

STATEMENT IX. Trust Funds. DETAILS 452.

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$1,223 63	$375,000 00
Boundary stones,	1,621 70	
Bridges at various places,	7,386 60	
Cement,	3,459 28	
Coal,	16 16	
Crusher,	1,600 00	
Drawing material,	220 62	
Frames and grates,	908 97	
Freight,	851 10	
Labor, engineering department,	41,902 78	
Lumber,	72 49	
Mileage books,	4,200 00	
Paint,	386 54	
Piping,	211 02	
Rent,	15 00	
Repairs to roads,	57,573 95	
Sand-sprinkling machine,	289 00	
Stakes,	153 74	
Stationery,	125 00	
Steam roller,	1,600 00	
Stone and gravel,	2,935 90	
Transits,	306 00	
Travel and board,	7,131 85	
Watering roads,	27 75	
Watering trough,	55 00	
Weighers,	1,880 45	
Wire fence,	246 95	
Metropolitan Water and Sewerage Commissioners, amount paid them deducted from J. D. Gennaro's work at Hancock,	92 57	
Edward S. Shaw, consulting engineer,	115 00	
Maurice Hayes, land in Salem,	1,000 00	
		137,609 05
Abington,	$143 55	
Acton-Littleton,	7,155 09	
Amesbury,	4,546 41	
Amherst,	9,646 11	
Andover,	3,442 59	
Ashburnham,	1,008 00	
Attleborough,	1,112 72	
Auburn,	2,825 90	
Avon,	443 00	
Barnstable,	4,347 93	
Barre,	6,817 53	
Becket,	3,096 81	
Bedford,	2,821 90	
Belchertown,	6,109 44	
Bellingham,	2,644 00	
Berlin,	648 00	
Bernardston,	265 00	
Blackstone,	474 91	
Blandford,	900 00	
Bolton,	100 00	
Braintree,	6,272 04	
Brimfield-Wales,	5,110 77	
Brookfield,	4,660 22	
Charlton,	15,769 41	
Chatham,	1,904 07	
Chelsea,	12,400 00	
Cheshire,	8,626 57	
Chester,	4,515 80	
Amounts carried forward,	$117,807 77	$512,609 05

STATEMENT IX. Trust Funds. DETAILS 452.

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$117,807 77	$512,609 05
Chesterfield,	1,020 00	
Cohasset,	2,046 60	
Colrain,	2,074 90	
Cummington,	1,004 00	
Dana,	502 95	
Deerfield,	6,832 18	
Dennis,	4,113 92	
Dighton,	4,281 06	
Dudley,	2,816 57	
Dunstable,	325 00	
East Bridgewater,	1,140 00	
East Longmeadow,	680 00	
Eastham,	196 00	
Edgartown,	1,869 35	
Egremont,	840 00	
Fitchburg,	1,209 17	
Florida,	300 00	
Foxborough,	4,833 89	
Freetown,	3,375 00	
Gardner,	415 39	
Gill,	430 00	
Granby,	4,272 72	
Granville,	800 00	
Greenfield,	4,085 17	
Groton,	8,922 69	
Groveland,	9,592 66	
Hadley,	2,936 24	
Hampden,	340 00	
Hancock,	803 78	
Harvard,	870 23	
Harwich,	4,400 70	
Hatfield,	4,457 63	
Hawley,	50 00	
Heath,	320 00	
Hinsdale,	5,135 89	
Holbrook,	3,582 92	
Hudson,	3,000 00	
Lakeville,	8,000 00	
Lancaster,	5,077 73	
Leominster,	7,731 03	
Leyden,	405 00	
Lunenburg,	1,288 32	
Mansfield,	3,777 06	
Marion,	742 85	
Marion-Wareham,	1,000 00	
Marlborough,	4,882 26	
Marshfield,	512 27	
Mattapoisett,	700 49	
Maynard,	394 00	
Medway,	980 00	
Merrimac,	826 22	
Methuen,	4,295 83	
Middleton,	300 00	
Millbury,	4,436 00	
Milton,	71 20	
Montague,	287 22	
Monterey,	320 00	
Nantucket,	3,541 32	
Natick-Wellesley,	100 00	
Needham,	5,340 00	
Amounts carried forward,	$266,693 18	$512,609 05

STATEMENT IX. **Trust Funds.** DETAILS 452.

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$266,693 18	$512,609 05
New Ashford,	105 00	
New Marlborough,	1,648 00	
Newbury,	9,658 79	
North Adams,	4,114 39	
North Andover,	6,718 62	
North Reading,	100 00	
Northborough,	5,275 61	
Northfield,	8,479 89	
Norton,	2,200 00	
Oakham,	896 00	
Orange-Erving,	2,479 40	
Orleans,	1,515 84	
Otis,	416 00	
Palmer,	100 00	
Palmer-Monson,	2,510 46	
Paxton,	3,667 11	
Pembroke,	442 00	
Peru,	492 60	
Pittsfield,	1,584 42	
Plainfield,	620 00	
Plymouth,	2,535 66	
Plympton,	710 00	
Prescott,	636 00	
Quincy,	4,764 05	
Randolph,	335 75	
Raynham,	7,197 20	
Reading,	61 30	
Richmond,	2,087 11	
Rockport,	3,098 92	
Rowe,	415 00	
Rutland,	1,148 00	
Salem,	295 28	
Salisbury,	968 00	
Sandisfield,	1,240 00	
Sandwich,	1,007 82	
Savoy,	1,156 00	
Seekonk,	3,906 10	
Sheffield,	1,024 00	
Shrewsbury,	81 50	
Somerset,	7,370 15	
Southbridge,	3,814 70	
Stoughton,	4,169 54	
Stow,	585 00	
Sudbury,	11,186 90	
Sutton,	972 87	
Swampscott,	487 30	
Taunton,	580 06	
Templeton,	5,971 63	
Tewksbury,	7,946 10	
Tolland,	88 75	
Topsfield,	1,100 00	
Townsend,	2,856 67	
Truro,	2,195 13	
Tyringham,	570 00	
Uxbridge,	135 76	
Wareham,	1,406 82	
Warren,	125 00	
Washington,	764 00	
Wellfleet,	1,653 00	
Wendell,	1,050 00	
Amounts carried forward,	$407,414 38	$512,609 05

STATEMENT IX. Trust Funds. DETAILS 453.

STATE HIGHWAY LOAN FUND — *Concluded.*

Amounts brought forward,	$407,414 38	$512,609 05
West Bridgewater,	4,176 24	
West Brookfield,	632 61	
Westfield,	4,967 75	
Westford,	4,862 84	
Westhampton,	767 00	
Whately,	5,911 92	
Wilbraham,	5,114 42	
Williamsburg,	458 03	
Windsor,	1,703 74	
Woburn,	5,231 90	
Worthington,	1,285 00	
Wrentham,	2,703 06	
		445,228 89
Cash on hand Jan. 1, 1903,	. . .	188,215 40
		$1,146,053 34
PRESENT INVESTMENTS.		
Boston bonds,	. . .	$220,000 00
Cash on hand Jan. 1, 1903,	. . .	188,215 40
		$408,215 40
PREMIUM ON STATE HIGHWAY LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,	. . .	$30,258 50
PAYMENTS.		
State highway loan sinking fund,	. . .	$30,258 50

DETAILS No. 453.

STATE HOUSE LOAN FUND.

[Acts 1901, chaps. 525 and 537.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Rents of 8 and 12 Mount Vernon Street,	$1,936 67	
Cash from sale of bonds,	75,000 00	
		$76,936 67
Cash on hand Jan. 1, 1902,	. . .	65,621 69
		$142,558 36
PAYMENTS.		
Ernest W. Bowditch, civil engineer,	. . .	$8,168 65
Charles Brigham, architect, coal pocket,	. . .	1,465 20
Thomas W. Byrne,	. . .	977 85
John Cavanagh & Sons Building Moving Company,	. . .	1,161 00
Arthur G. Everett,	. . .	395 63
Hayes & Williams,	. . .	17 50
Hoshor-Platt Company,	. . .	6,484 75
Amount carried forward,	. . .	$18,670 58

STATEMENT IX. Trust Funds. DETAILS 454 AND 455.

STATE HOUSE LOAN FUND — *Concluded.*

Amount brought forward,		$18,670 58
Lord Electric Company,		868 00
John H. McCusker,		77,194 68
Morrill & Whiton Construction Company, coal pocket,		13,575 39
Thomas W. Powell,		2,016 14
Woodbury & Leighton,		3,832 41
Basin traps,		80 00
Examination of titles,		212 86
Experts,		825 00
Iron posts, etc.,		177 55
Posting certificate of "taking of premises,"		10 00
Pump and fitting same,		183 00
N. P. Hamlen, attorney, damages to 37 Mt. Vernon Street,		311 94
Total payments,		$117,957 55
Cash on hand Jan. 1, 1903,		24,600 81
		$142,558 36
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$24,600 81

DETAILS No. 454.

STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH FRONT.

[Acts 1896, chap. 549; 1897, chap. 489.]

TRANSACTIONS OF THE FUND, 1902.		
No receipts.		
Cash on hand Jan. 1, 1902,		$39,531 17
PAYMENTS.		
State House Loans Sinking fund, transfer,		$39,531 17

DETAILS No. 455.

STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.

[Acts 1896, chap. 545; 1897, chap. 489.]

TRANSACTIONS OF THE FUND, 1902.		
No receipts.		
Cash on hand Jan. 1, 1902,		$45,028 10
PAYMENTS.		
Bowker, Torrey & Co.,		$8,897 40
Thomas W. Bryne,		92 31
A. H. Davenport,		950 00
Amount carried forward,		$9,939 71

STATEMENT IX. **Trust Funds.** DETAILS 456.

STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL — *Concluded.*

Amount brought forward,		$9,939 71
Robert D. Ireland & Co.,		115 50
Murdock Parlor Grate Company,		66 70
Thomas Parker & Co.,		1,950 88
Thomas W. Powell,		525 80
Edward Simmons, mural paintings,		7,800 00
H. O. Walker, —		
Mural paintings,	$3,000 00	
Travel, etc.,	50 10	
		3,050 10
Woodbury & Leighton,		470 22
Cleaning dome ceiling,		135 00
Lumber,		56 46
Models,		399 00
Painting panels,		35 00
Staging,		950 00
Total payments,		$25,494 37
Cash on hand Jan. 1, 1903,		19,533 73
		$45,028 10
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$19,533 73

DETAILS No. 456.

STATE PRISON INDUSTRIES FUND.

[Revised Laws, chap. 228.]

TRANSACTIONS OF THE FUND, 1902.			
RECEIPTS.			
Benjamin F. Bridges, warden,		$293,846 29	
State Prison industries, transfer,		54,243 54	
			$348,089 83
PAYMENTS.			
Income Massachusetts State Prison, transfer,			$379 33
C. E. Bridges, selling agent, —			
Services,	$1,500 00		
Expenses,	75 00		
		$1,575 00	
Alice J. Hicks, clerk,		799 99	
P. L. Allen, superintendent of shipping,		799 99	
W. H. Kimball, machinist,		900 00	
A. J. Chapman, teamster,		600 00	
J. L. Harding, "		430 65	
C. S. Temple, "		166 13	
Stationery and office supplies,		18 75	
			5,290 51
BOX DEPARTMENT.			
E. E. Wilson, instructor,		$1,200 00	
Freight and expressage,		224 66	
Amounts carried forward,		$1,424 66	$5,669 84

STATEMENT IX. **Trust Funds.** DETAILS 456.

STATE PRISON INDUSTRIES FUND — *Continued.*

Amounts brought forward,	$1,424 66	$5,669 84
Glue,	107 29	
Paper,	1,847 46	
Paste,	131 85	
Strawboard, etc.,	1,070 85	
Sundries,	18 05	
Wrapping paper, twine, etc.,	65 26	
		4,665 42
BRUSH DEPARTMENT.		
E. N. Hunting, superintendent,	$1,650 00	
Blocks, handles, etc.,	1,580 38	
Bristles, hair, tampico, etc.,	7,131 19	
Cartons,	76 33	
Expressage, freight, etc.,	76 22	
Pitch,	45 00	
Postage,	35 98	
Screws, tacks, nails, etc.,	32 75	
Shellac, varnish, paint, etc.,	111 61	
Sundries,	290 65	
Thread, etc.,	78 19	
Tools,	24 17	
Travelling expenses,	12 55	
Veneer,	64 00	
Wire,	26 12	
		11,235 14
CLOTHING DEPARTMENT.		
W. W. Barnes, instructor,	$1,200 00	
Cloth, etc.,	12,390 92	
Expressage, freight, etc.,	16 77	
Linings, etc.,	2,253 34	
Sundries,	131 45	
Thread, etc.,	398 25	
Trimmings,	17 86	
		16,408 59
HAND-MADE SHOE DEPARTMENT.		
D. D. White, instructor,	$1,200 00	
Bristles,	141 19	
Buckles, eyelets, hooks, etc.,	61 11	
Cement, dressing, paste, etc.,	68 25	
Counters, heeling, shanks, soles, etc.,	744 93	
Duck, drilling, linings, etc.,	277 46	
Felt,	33 85	
Goring, webbing, etc.,	121 23	
Lasts, trees, etc.,	89 67	
Leather,	11,472 03	
Leatherboard,	30 83	
Nails, tacks, etc.,	250 70	
Postage,	34 98	
Sewing machines, supplies, repairs, etc.,	18 81	
Sundries,	48 58	
Thread,	133 70	
Tools,	19 76	
Wire,	35 80	
Wrapping paper, twine, etc.,	64 74	
		14,847 62
HARNESS DEPARTMENT.		
W. W. Sprague, superintendent,	$1,500 00	
J. McDonald, instructor,	1,000 01	
Expressage, freight, etc.,	74 75	
Hardware,	340 29	
Leather,	12,329 18	
Amounts carried forward,	$15,244 23	$52,826 61

STATEMENT IX. **Trust Funds.** DETAILS 456.

STATE PRISON INDUSTRIES FUND — *Continued.*

Amounts brought forward,	$15,244 23	$52,826 61
Nails, tacks, etc.,	109 99	
Parts of harness,	540 69	
Postage,	160 80	
Sundries,	267 16	
Thread, etc.,	207 79	
Tools,	222 57	
Trimmings,	2,279 70	
		19,032 93
HOSIERY DEPARTMENT.		
F. L. Rosefield, instructor,	$217 50	
Cotton yarn,	675 63	
Machinery, supplies, repairs, etc.,	423 55	
Sundries,	3 81	
Thread,	24 11	
		1,344 60
SHOE DEPARTMENT.		
H. H. Chandler, superintendent,	$1,500 00	
C. E. Blanchard, instructor,	1,000 01	
G. B. Cushing, "	1,000 01	
A. L. Hamilton, "	1,000 01	
D. W. Hopkins, "	1,000 01	
A. Palmer, "	1,000 01	
W. O. Sturtevant, "	1,000 01	
Belting, shafting, pulleys, etc.,	27 85	
Blacking, dressing, stain, ink, etc.,	792 43	
Box shooks, lumber, etc.,	2,790 57	
Buckles, eyelets, hooks, etc.,	2,190 29	
Cartons,	4,082 45	
Cement, gum tragacanth, paste, glue, etc.,	2,439 43	
Commissions on sales,	3,555 96	
Counters, shanks, soles, etc.,	21,477 79	
Dies, patterns, etc.,	171 54	
Drilling, linen, etc.,	3,327 69	
Facings, stays, strapping, welting,	711 38	
Freight and expressage,	167 08	
Goring, webbing, etc.,	1,085 19	
Laces,	903 66	
Leather,	103,808 30	
Leatherboard,	1,020 70	
Machinery, supplies, royalties, etc.,	1,186 34	
Nails, tacks, etc.,	4,218 82	
Postage,	173 18	
Sandpaper,	136 80	
Stationery and office supplies,	43 56	
Sundries,	222 43	
Thread, etc.,	2,923 12	
Tools,	72 17	
Turpentine, shellac, etc.,	292 60	
Wax,	67 23	
Wrapping paper, twine, etc.,	780 06	
		166,168 68
TRUNK DEPARTMENT.		
H. T. Merrill, superintendent,	$1,200 00	
Clamps, corners, etc.,	232 23	
Duck, drilling, etc.,	191 37	
Felt, flannel, linen, etc.,	474 14	
Freight, expressage, etc.,	39 94	
Hardware, locks, bolts, etc.,	696 93	
Iron, tin, etc.,	198 14	
Leather,	1,835 46	
Amounts carried forward,	$4,868 21	$239,372 82

STATEMENT IX. Trust Funds. DETAILS 457.

STATE PRISON INDUSTRIES FUND — *Concluded.*

Amounts brought forward,	$4,868 21	$239,372 82
Leatherboard,	82 50	
Lumber,	141 94	
Machinery, supplies, royalties, etc.,	34 00	
Nails, tacks, etc.,	141 13	
Paints, oils, etc.,	218 05	
Paste, glue, etc.,	91 79	
Pasteboard,	61 62	
Pictures, borders, etc.,	40 60	
Rivets, burrs, etc.,	51 48	
Slats,	70 04	
Sundries,	56 47	
Thread,	23 01	
Tools,	23 37	
Trunk shooks, tops, etc.,	376 49	
		6,280 70
WEAVING DEPARTMENT.		
J. W. Parker, instructor,	$1,000 01	
Finishing, bleaching, etc.,	424 26	
Freight and expressage,	76 14	
Fulling,	973 58	
Mill supplies,	97 23	
Sundries,	107 73	
Warp, filling, etc.,	6,853 98	
		9,532 93
Total payments,		$255,186 45
Cash on hand Jan. 1, 1903,		92,903 38
		$348,089 83
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$92,903 38

DETAILS No. 457.

TAUNTON INSANE HOSPITAL FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
John Kittredge, treasurer,	$114,679 76	
Owen Copp, executive officer,	160 00	
Lowell F. Wentworth, deputy,	65 17	
Board of Charity,	176 43	
Total receipts,		$115,081 36
PAYMENTS.		
Expenses Taunton Insane Hospital,[1]		$114,135 52
Cash on hand Jan. 1, 1903,		945 84
		$115,081 36
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$945 84

[1] See Details No. 291.

DETAILS No. 458.

WESTBOROUGH INSANE HOSPITAL FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
H. L. Davenport, treasurer,	$94,265 86	
Owen Copp, executive officer,	154 04	
Lowell F. Wentworth, deputy,	64 50	
Board of Charity,	22 86	
Total receipts,		$94,507 26
PAYMENTS.		
Expenses Westborough Insane Hospital,[1]		$94,259 31
Cash on hand Jan. 1, 1903,		247 95
		$94,507 26
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$247 95

DETAILS No. 459.

WORCESTER INSANE ASYLUM FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Albert Wood, treasurer,	$60,923 78	
Owen Copp, executive officer,	182 86	
Total receipts,		$61,106 64
PAYMENTS.		
Expenses Worcester Insane Asylum,[2]		$53,704 39
Cash on hand Jan. 1, 1903,		7,402 25
		$61,106 64
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$7,402 25

[1] See Details No. 293. [2] See Details No. 294.

DETAILS No. 460.

WORCESTER INSANE HOSPITAL FUND.

[Revised Laws, chap. 87.]

TRANSACTIONS OF THE FUND, 1902.		
RECEIPTS.		
Albert Wood, treasurer,	$158,172 16	
Owen Copp, executive officer,	141 00	
State Board of Charity,	131 64	
Total receipts,		$158,444 80
PAYMENTS.		
Expenses Worcester Insane Hospital,[1]		$142,925 44
Cash on hand Jan. 1, 1903,		15,519 36
		$158,444 80
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1903,		$15,519 36

TRUST DEPOSITS.

DETAILS No. 461.

AMERICAN BENEFIT SOCIETY TRUST DEPOSIT.

[Pub. Stats., chap. 119, sects. 152, 215 and 218; Acts 1883, chap. 259; 1885, chap. 183; 1890, chap. 310; 1894, chap. 548; 1897, chap. 509.]

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$3,500 00
PAYMENTS.		
Certificate of deposit, First National Bank of Salem,		$3,500 00
DEPOSIT.		
Certificates of deposit, First National Bank of Salem,		$10,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 462.

BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Metropolitan water loan bonds,		$100,000 00

[1] See Details No. 290.

STATEMENT IX. Trust Deposits. DETAILS 463 AND 464.

BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1902,		$3,000 00
PAYMENTS.		
Paid company,		$3,000 00

DETAILS No. 463.

BOSTON ELEVATED RAILWAY COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Massachusetts war loan bonds,	$200,000 00	
Metropolitan sewerage, Neponset valley, loan bonds,	135,000 00	
State House construction loan bonds,	125,000 00	
Armory loan bonds,	40,000 00	
		$500,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$15,000 00
PAYMENTS.		
Paid company,		$15,000 00

DETAILS No. 464.

BOSTON MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Boston bonds,	$1,000 00	
Haverhill bond,	1,000 00	
Holyoke bonds,	3,000 00	
Marlborough bond,	1,000 00	
Medford bonds,	3,000 00	
Providence (R. I.) bonds,	2,000 00	
Quincy bond,	500 00	
Certificate of deposit, Packard National Bank,	5,400 00	
Armory loan bonds,	5,000 00	
Boston & Albany Railroad bonds,	2,000 00	
Connecticut & Passumpsic River Railroad Company's bonds,	2,000 00	
Fitchburg Railroad Company's bonds,	4,000 00	
		$29,900 00

BOSTON MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1902,		$1,033 00
Cash on hand Jan. 1, 1902,		670 00
		$1,703 00
No payments.		
Cash on hand Jan. 1, 1903,		$1,703 00

DETAILS No. 465.

BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Metropolitan parks loan bonds,		$12,000 00
PAYMENTS.		
Metropolitan sewerage loan bonds,		$12,000 00
DEPOSIT.		
Boston & Lowell Railroad bonds,	$100,000 00	
Boston & Maine Railroad bonds,	1,000 00	
Boston, Clinton, Fitchburg & New Bedford Railroad bonds,	2,000 00	
Eastern Railroad bonds,	22,839 80	
Fitchburg Railroad bonds,	30,000 00	
New England Railroad bonds,	50,000 00	
Old Colony Railroad bonds,	87,000 00	
Metropolitan sewerage loan bonds,	12,000 00	
		$304,839 80
INCOME.		
RECEIPTS.		
Income, 1902,		$13,175 38
PAYMENTS.		
Paid company,		$13,175 38

DETAILS No. 466.

BROTHERHOOD ACCIDENT COMPANY OF BOSTON TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$12,000 00

STATEMENT IX. Trust Deposits. DETAILS 467.

BROTHERHOOD ACCIDENT COMPANY OF BOSTON TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Certificate of deposit, Plymouth County Safe Deposit and Trust Company,		$11,000 00
Wildey Savings Bank,		1,000 00
		$12,000 00
DEPOSIT.		
Certificate of deposit, Plymouth County Safe Deposit and Trust Company,	$11,000 00	
Wildey Savings Bank,	1,000 00	
		$12,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 467.

COLONIAL LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$4,988 15
PAYMENTS.		
Certificates of deposit, Mercantile Trust Company,		$3,988 15
Wildey Savings Bank,		1,000 00
		$4,988 15
DEPOSIT.		
Certificate of deposit, Atlas National Bank,	$1,185 07	
Certificates of deposit, Mercantile Trust Company,	3,988 15	
Wildey Savings Bank,	1,000 00	
Chelsea bond,	1,000 00	
Westfield note,	2,000 00	
State House construction loan bond,	3,000 00	
		$12,173 22
INCOME.		
RECEIPTS.		
Income, 1902,	$237 59	
Cash on hand Jan. 1, 1902,	799 62	
		$1,037 21
No payments.		
Cash on hand Jan. 1, 1903,		$1,037 21

DETAILS No. 468.

COLUMBIA NATIONAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$160,000 00	
Chicago, Burlington & Quincy Railroad Company bonds,	15,000 00	
Cleveland & Pittsburg Railroad Company bonds,	7,000 00	
Eastern Railroad Company bonds,	15,000 00	
Fitchburg Railroad Company bonds,	8,000 00	
Old Colony Railroad Company bonds,	15,000 00	
		$220,000 00
PAYMENTS.		
Company,		$60,000 00
Boston bonds,		40,000 00
Cambridge bonds,		50,000 00
Chicago, Burlington & Quincy Railroad Company bonds,		15,000 00
Cleveland & Pittsburg Railroad Company bonds,		7,000 00
Eastern Railroad Company bonds,		15,000 00
Fitchburg Railroad Company bonds,		8,000 00
Old Colony Railroad Company bonds,		15,000 00
Metropolitan water loan bond,		10,000 00
		$220,000 00
DEPOSIT.		
Boston bonds,	$40,000 00	
Cambridge bonds,	50,000 00	
Metropolitan water loan bond,	10,000 00	
		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$633 20
PAYMENTS.		
Paid company,		$633 20

DETAILS No. 469.

COMMERCIAL UNION ASSURANCE COMPANY, LIMITED, OF LONDON, TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$200,000 00	
United States bonds,	100,000 00	
		$300,000 00

STATEMENT IX. Trust Deposits. DETAILS 470 AND 471.

COMMERCIAL UNION ASSURANCE COMPANY, LIMITED, OF LONDON, TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Company,		$100,000 00
New York bonds,		100,000 00
United States bonds,		100,000 00
		$300,000 00
DEPOSIT.		
New York bonds,		$100,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 470.

EMPLOYERS' LIABILITY ASSURANCE CORPORATION, LIMITED, OF LONDON, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Andover bonds,	$50,000 00	
Lynn bonds,	50,000 00	
Dexter & Piscataquis Railroad bonds,	35,000 00	
State House construction loan bond,	15,000 00	
		$150,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$5,925 00
PAYMENTS.		
Paid the corporation,		$5,925 00

DETAILS No. 471.

EQUITABLE ACCIDENT COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$6,500 00	
Third National Bank stock,	1,900 00	
Fitchburg Railroad bonds,	4,000 00	
		$12,400 00
PAYMENTS.		
Company,		$5,900 00
North End Savings Bank,		500 00
Wildey Savings Bank,		1,000 00
Illinois Central Railroad bonds,		5,000 00
		$12,400 00

STATEMENT IX. Trust Deposits. DETAILS 472.

EQUITABLE ACCIDENT COMPANY TRUST DEPOSIT — *Concl'd.*

DEPOSIT.		
Boston Penny Savings Bank,	$1,000 00	
Home Savings Bank,	1,000 00	
North End Savings Bank,	2,000 00	
Wildey Savings Bank,	2,000 00	
American National Bank stock,	1,000 00	
Commercial National Bank stock,	1,000 00	
Freeman's National Bank stock,	600 00	
Certificate of deposit, Union Trust Company,	500 00	
Chicago, Burlington & Quincy Railroad bond,	1,000 00	
Illinois Central Railroad bonds,	8,000 00	
		$18,100 00
INCOME.		
RECEIPTS.		
Income, 1902,	$953 44	
Cash on hand Jan. 1, 1902,	90 00	
		$1,043 44
PAYMENTS.		
Paid company,		$600 00
Cash on hand Jan. 1, 1903,		443 44
		$1,043 44

DETAILS No. 472.

FIDELITY BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Illinois Central Railroad Co. bond,		$1,000 00
PAYMENTS.		
Arthur E. Denison, receiver,		$1,000 00
No deposit.		
INCOME.		
RECEIPTS.		
Income, 1902,	$17 50	
Cash on hand Jan. 1, 1902,	87 50	
		$105 00
PAYMENTS.		
Arthur E. Denison, receiver,		$105 00

DETAILS No. 473.

FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
United States bonds,		$200,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$6,000 00
PAYMENTS.		
Paid the company,		$6,000 00

DETAILS No. 474.

GRAND LODGE OF THE ORDER OF SONS OF ST. GEORGE TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Lawrence Savings Bank,		$1,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$61 20
PAYMENTS.		
Paid lodge,		$61 20

DETAILS No. 475.

GROSS LOGE DES DEUTSCHEN ORDENS DER HARUGARI DES STAATES MASSACHUSETTS TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$2,700 00	
Note of Gottlieb Mauch,	1,400 00	
Note of John and Caroline Stützle,	1,300 00	
		$5,400 00
PAYMENTS.		
Paid company,		$2,700 00
Home Savings Bank,		700 00
Institution for Savings in Roxbury and Vicinity,		1,000 00
Wildey Savings Bank,		1,000 00
		$5,400 00

STATEMENT IX. Trust Deposits. DETAILS 476 AND 477.

GROSS LOGE DES DEUTSCHEN ORDENS DER HARUGARI DES STAATES MASSACHUSETTS TRUST DEPOSIT — *Concluded.*

DEPOSIT.		
Notes of, —		
Harmonia Singing Club,	$2,000 00	
Bertha S. and Rudolph Weber,	2,300 00	
Edward Rothfuchs,	2,000 00	
Boston Schwaben Verein,	8,500 00	
Home Savings Bank,	700 00	
Institution for Savings in Roxbury and Vicinity,	1,000 00	
North End Savings Bank,	1,000 00	
Sumner Savings Bank,	1,500 00	
Wildey Savings Bank,	1,000 00	
		$20,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 476.

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Fitchburg Railroad bonds,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$3,500 00
PAYMENTS.		
Paid company,		$3,500 00

DETAILS No. 477.

LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Boston bonds,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$3,500 00
PAYMENTS.		
Paid corporation,		$3,500 00

STATEMENT IX. **Trust Deposits.** DETAILS 478 TO 480.

DETAILS No. 478.

LOYAL PROTECTIVE ASSOCIATION OF BOSTON TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$5,000 00
PAYMENTS.		
Boston & Albany Railroad Company bond,		$5,000 00
DEPOSIT.		
Boston & Albany Railroad Company bond,		$5,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 479.

MARITIME INSURANCE COMPANY, LIMITED, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Abolition grade crossings loan bond,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$3,500 00
PAYMENTS.		
Paid company,		$3,500 00

DETAILS No. 480.

MASONIC CASUALTY COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Fitchburg Railroad Company stock,	$1,000 00	
Wildey Savings Bank,	59 94	
		$1,059 94
INCOME.		
RECEIPTS.		
Income, 1902,	$50 00	
Cash on hand Jan. 1, 1902,	242 50	
		$292 50
No payments.		
Cash on hand Jan. 1, 1903,		$292 50

DETAILS No. 481.

MASONIC MUTUAL ACCIDENT COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$1,048 00
PAYMENTS.		
Certificate of deposit, Second National Bank, Springfield,		$1,048 00
DEPOSIT.		
Certificate of deposit, Second National Bank, Springfield,		$1,048 00
INCOME.		
RECEIPTS.		
Income, 1902,		$15 72
No payments.		
Cash on hand Jan. 1, 1903,		$15 72

DETAILS No. 482.

MASONIC PROTECTIVE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$5,000 00
PAYMENTS.		
Illinois Central Railroad bonds,		$5,000 00
DEPOSIT.		
Illinois Central Railroad bonds,		$5,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 483.

MASONS' FRATERNAL ACCIDENT ASSOCIATION OF AMERICA TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Westfield note,	$1,800 00	
Springfield Institution for Savings,	1,000 00	
Woronoco Savings Bank,	1,000 00	
		$3,800 00

STATEMENT IX. Trust Deposits. DETAILS 484.

MASONS' FRATERNAL ACCIDENT ASSOCIATION OF AMERICA TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
H. C. Bliss, receiver,		$3,800 00
DEPOSIT.		
Westfield notes,		$5,400 00
INCOME.		
RECEIPTS.		
Income, 1902,		$288 00
No payments.		
Cash on hand Jan. 1, 1903,		$288 00

DETAILS No. 484.

MASSACHUSETTS CATHOLIC ORDER OF FORESTERS TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$21,500 00	
Union Institution for Savings,	400 00	
		$21,900 00
PAYMENTS.		
Order,		$400 00
Notes of, —		
Jeremiah Bush,		500 00
Charles E. Jackson,		5,000 00
James B. Johnson,		800 00
John A. Kelly,		4,000 00
Henry Kuhn and John Armhein,		2,000 00
John F. Leahy,		1,400 00
Katherine M. Nolan,		3,800 00
Daniel P. Toomey,		4,000 00
		$21,900 00
DEPOSIT.		
Notes of, —		
Jeremiah Bush,	$500 00	
Catherine S. and Daniel J. Carney,	5,000 00	
Terrence and William H. Cavanagh,	7,000 00	
Sarah F. Cronin and Mary A. Deering,	3,500 00	
Charles F. and Christina Devine,	3,000 00	
Mary A. and Thomas T. Doherty,	12,000 00	
Celia and Henry Green,	6,500 00	
Charles E. Jackson,	5,000 00	
James B. Johnson,	800 00	
John A. Kelly,	4,000 00	
Henry Kuhn and John Armhein,	2,000 00	
John F. Leahy,	1,400 00	
John T. McDonald,	3,000 00	
Hugh M. McDonald,	3,500 00	
John and Mary B. McGowan,	1,500 00	
James J. McLaughlin,	3,500 00	
Annie T. Melia,	2,500 00	
Amount carried forward,	$64,700 00	

STATEMENT IX. Trust Deposits. DETAILS 485.

MASSACHUSETTS CATHOLIC ORDER OF FORESTERS TRUST DEPOSIT — *Concluded.*

Amount brought forward,	$64,700 00	
Notes of, —		
James Mulcahy,	10,000 00	
Catherine E. Murphy,	3,000 00	
Katherine M. Nolan,	3,800 00	
Peter A. Sullivan and Patrick F. Burke,	3,000 00	
Charles Tholl,	2,400 00	
Daniel P. Toomey,	4,000 00	
		$90,900 00
INCOME.		
No transactions, 1902.		

DETAILS No. 485.

MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$3,000 00	
Boston bond,	1,000 00	
Detroit (Mich.) bond,	1,000 00	
		$5,000 00
PAYMENTS.		
Association,		$2,000 00
Barre (Vt.) bond,		1,000 00
Medford bonds,		2,000 00
		$5,000 00
DEPOSIT.		
Barre (Vt.) bonds,	$2,000 00	
Cambridge bond,	1,000 00	
Chicopee bonds,	2,000 00	
Everett bond,	1,000 00	
Indianapolis (Ind.) bond,	1,000 00	
Leominster bond,	1,000 00	
Malden bond,	1,000 00	
Medford bonds,	2,000 00	
Quincy bonds,	2,000 00	
Boston & Lowell Railroad bond,	1,000 00	
Maine Central Railroad bond,	1,000 00	
		$15,000 00
INCOME.		
RECEIPTS.		
Income, 1902,	$550 00	
Cash on hand Jan. 1, 1902,	550 00	
		$1,100 00
PAYMENTS.		
Association,		$1,000 00
Cash on hand Jan. 1, 1903,		100 00
		$1,100 00

STATEMENT IX. Trust Deposits. DETAILS 486 TO 488.

DETAILS No. 486.

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Armory loan bonds,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$3,000 00
PAYMENTS.		
Paid the company,		$3,000 00

DETAILS No. 487.

NATIONAL ASSURANCE COMPANY OF IRELAND TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Boston bonds,	$120,000 00	
Abolition grade crossings loan bond,	80,000 00	
		$200,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$6,950 00
PAYMENTS.		
Paid company,		$6,950 00

DETAILS No. 488.

NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Methuen notes,	$500 00	
United States bonds,	200 00	
		$700 00
PAYMENTS.		
Association,		$700 00
No deposit.		

STATEMENT IX. Trust Deposits. DETAILS 489 AND 490.

NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST DEPOSIT — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1902,	$11 50	
Cash on hand Jan. 1, 1902,	79 50	
		$91 00
PAYMENTS.		
Association,		$91 00

DETAILS No. 489.

NEW ENGLAND CASUALTY COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$150 00
PAYMENTS.		
Certificate of deposit, National Bank of Redemption,		$150 00
DEPOSIT.		
Certificate of deposit, National Bank of Commonwealth,	$275 00	
Certificate of deposit, National Bank of Redemption,	150 00	
		$425 00
INCOME.		
No transactions, 1902.		

DETAILS No. 490.

NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$2,000 00
PAYMENTS.		
Newton bond,		$1,000 00
Milton bond,		1,000 00
		$2,000 00
DEPOSIT.		
Boston bonds,	$5,000 00	
Cambridge bonds,	2,000 00	
Marlborough bonds,	3,000 00	
Milton bond,	1,000 00	
Newton bonds,	3,000 00	
Amount carried forward,	$14,000 00	

STATEMENT IX. Trust Deposits. DETAILS 491 AND 492.

NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION TRUST DEPOSIT — *Concluded.*

Amount brought forward,	$14,000 00	
Waltham bonds,	3,000 00	
Worcester bonds,	2,000 00	
Boston & Albany Railroad bonds,	4,000 00	
Boston & Maine Railroad bonds,	2,000 00	
United States bonds,	1,000 00	
		$26,000 00
INCOME.		
RECEIPTS.		
Income, 1902,	$955 00	
Cash on hand Jan. 1, 1902,	1,207 50	
		$2,162 50
PAYMENTS.		
Association,		$2,000 00
Cash on hand Jan. 1, 1903,		162 50
		$2,162 50

DETAILS No. 491.

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Metropolitan water loan bond,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$3,000 00
PAYMENTS.		
Paid company,		$3,000 00

DETAILS No. 492.

NEW ZEALAND INSURANCE COMPANY OF NEW ZEALAND TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
United States bonds,		$200,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$6,000 00
PAYMENTS.		
Paid company,		$6,000 00

DETAILS No. 493.

OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Abolition grade crossings loan bond,	$31,000 00	
Armory loan bonds,	64,000 00	
Metropolitan sewerage loan bond,	5,000 00	
		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$3,155 00
PAYMENTS.		
Paid corporation,		$3,155 00

DETAILS No. 494.

THE PROGRESSIVE FRATERNITY, INCORPORATED, TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$1,000 00
PAYMENTS.		
Gloucester bond,		$1,000 00
DEPOSIT.		
Fall River bond,	$1,000 00	
Gloucester bond,	1,000 00	
		$2,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 495.

PROTECTIVE DISABILITY INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$2,020 00	
Certificate of deposit, National Security Bank,	1,010 00	
		$3,030 00

STATEMENT IX. Trust Deposits. DETAILS 496 AND 497.

PROTECTIVE DISABILITY INSURANCE COMPANY TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Paid company,	. . .	$1,010 00
Certificate of deposit, First National Bank, Salem,	. . .	1,010 00
Certificate of deposit, National Security Bank,	. . .	1,010 00
		$3,030 00
DEPOSIT.		
Certificate of deposit, First National Bank, Salem,	. . .	$1,010 00
INCOME.		
No transactions, 1902.		

DETAILS No. 496.

RELIANCE MARINE INSURANCE COMPANY, LIMITED, LIVERPOOL, ENGLAND, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
New York Central & Hudson River Railroad Company bonds,	. . .	$25,000 00
INCOME.		
RECEIPTS.		
Income, 1902,	. . .	$875 00
PAYMENTS.		
Paid company,	. . .	$875 00

DETAILS No. 497.

RIDGLEY PROTECTIVE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	. . .	$13,500 00
PAYMENTS.		
Illinois Central Railroad bonds,	. . .	$13,500 00
DEPOSIT.		
Illinois Central Railroad bonds,	. . .	$13,500 00
INCOME.		
No transactions, 1902.		

DETAILS No. 498.

ROYAL EXCHANGE ASSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
New York bonds,	$100,000 00	
Philadelphia (Pa.) bonds,	100,000 00	
		$200,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$7,000 00
PAYMENTS.		
Paid company,		$7,000 00

DETAILS No. 499.

STATE MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Metropolitan water loan bonds,		$200,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$6,000 00
PAYMENTS.		
Paid company,		$6,000 00

DETAILS No. 500.

SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$15,000 00	
Lowell bonds,	20,000 00	
Lynn bonds,	10,000 00	
Reading bonds,	20,000 00	
		$65,000 00
PAYMENTS.		
Paid council,		$50,000 00
Milwaukee (Wis.) bonds,		5,000 00
Metropolitan water loan bonds,		10,000 00
		$65,000 00

STATEMENT IX. Trust Deposits. DETAILS 501.

SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST DEPOSIT — *Concluded.*

DEPOSIT.		
Boston bonds,	$100,000 00	
Cambridge bonds,	25,000 00	
Concord (N. H.) bonds,	4,000 00	
Detroit (Mich.) bonds,	5,000 00	
Enfield (Conn.) bonds,	10,000 00	
Gloucester bonds,	2,000 00	
Holyoke bonds,	6,000 00	
Keene (N. H.) bonds,	5,000 00	
Leominster bonds,	10,000 00	
Marlborough bonds,	5,000 00	
Middleborough bonds,	5,000 00	
Milwaukee (Wis.) bonds,	5,000 00	
Nashua (N. H.) bonds,	5,000 00	
Needham bonds,	10,000 00	
New Britain (Conn.) bonds,	5,000 00	
Orange bonds,	4,000 00	
Portsmouth (N. H.) bonds,	15,000 00	
Providence (R. I.) bonds,	20,000 00	
Quincy bonds,	10,000 00	
		$251,000 00
Abolition grade crossings loan bonds,		20,000 00
Metropolitan water loan bonds,		10,000 00
		$281,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$11,540 00
PAYMENTS.		
Paid council,		$11,540 00

DETAILS No. 501.

SUPREME COUNCIL OF THE ROYAL ARCANUM TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$315,000 00
PAYMENTS.		
Boston bonds,		$70,000 00
Springfield bonds,		80,000 00
St. Louis (Mo.) bonds,		65,000 00
Worcester bonds,		100,000 00
		$315,000 00
DEPOSIT.		
United States bonds,	$253,000 00	
Metropolitan parks loan bonds,	700,000 00	
Metropolitan parks, Nantasket, loan bonds,	50,000 00	
Amount carried forward,	$1,003,000 00	

STATEMENT IX. **Trust Deposits.** DETAILS 502.

SUPREME COUNCIL OF THE ROYAL ARCANUM TRUST DEPOSIT — *Concluded.*

Amount brought forward,	$1,003,000 00	
Metropolitan water loan bonds,	250,000 00	
Boston bonds,	70,000 00	
Cambridge bonds,	70,000 00	
Minneapolis (Minn.) bonds,	36,000 00	
Springfield bonds,	80,000 00	
St. Louis (Mo.) bonds,	65,000 00	
Worcester bonds,	100,000 00	
		$1,674,000 00
INCOME.		
No transactions, 1902.		

DETAILS No. 502.

THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,	$100,000 00	
Principal United States bonds,	100,000 00	
		$200,000 00
PAYMENTS.		
Paid company,		$100,000 00
Boston bond,		50,000 00
Chicago, Burlington & Quincy Railroad Company bonds,		20,000 00
Illinois Central Railroad Company bonds,		30,000 00
		$200,000 00
DEPOSIT.		
Boston bond,	$50,000 00	
Chicago, Burlington & Quincy Railroad Company bonds,	20,000 00	
Illinois Central Railroad Company bonds,	30,000 00	
		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1902,		$2,791 50
PAYMENTS.		
Paid company,		$2,791 50

STATEMENT IX. Trust Deposits. DETAILS 503 TO 505.

DETAILS No. 503.

UNION HEALTH AND ACCIDENT COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$150 00
PAYMENTS.		
Certificate of deposit, Colonial National Bank,		$150 00
DEPOSIT.		
Certificates of deposit, Colonial National Bank,		$850 00
INCOME.		
RECEIPTS.		
Income, 1902,		$17 11
No payments.		
Cash on hand Jan. 1, 1903,		$17 11

DETAILS No. 504.

UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Boston & Albany Railroad bonds,	$4,000 00	
Boston & Maine Railroad bonds,	7,000 00	
Eastern Railroad bonds,	68,445 35	
Fitchburg Railroad bonds,	3,000 00	
Old Colony Railroad bonds,	4,000 00	
		$86,445 35
Metropolitan water loan bonds,		14,000 00
		$100,445 35
INCOME.		
RECEIPTS.		
Income, 1902,		$5,354 23
PAYMENTS.		
Paid company,		$5,354 23

DETAILS No. 505.

UNITED STATES INDEMNITY SOCIETY TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Fitchburg Railroad bond,		$1,000 00

UNITED STATES INDEMNITY SOCIETY TRUST DEPOSIT — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1902,	$40 00	
Cash on hand Jan. 1, 1902,	180 00	
		$220 00
No payments.		
Cash on hand Jan. 1, 1903,		$220 00

DETAILS No. 506.

THE WORKMEN'S BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1902.		
RECEIPTS.		
Cash to invest,		$7,000 00
PAYMENTS.		
Providence (R. I.) bond,		$5,000 00
Westfield bonds,		2,000 00
		$7,000 00
DEPOSIT.		
Boston bonds,	$8,000 00	
Providence (R. I.) bond,	5,000 00	
Taunton bond,	5,000 00	
Westfield bonds,	2,000 00	
		$20,000 00
INCOME.		
No transactions, 1902.		

BOSTON, CAPE COD & NEW YORK CANAL COMPANY, INCORPORATED, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Cash on hand Jan. 1, 1903,		$200,000 00
INCOME.		
No transactions, 1902.		

STATEMENT IX. **Trust Deposits.**

FAMILY PROTECTIVE UNION TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Certificates of deposit, Beacon Trust Company, .	. . .	$849 40
INCOME.		
No transactions, 1902.		

LA SOCIÉTÉ DES ARTISANS CANADIENS FRANÇAIS TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Abolition grade crossings loan bond, ...	. . . .	$5,000 00
INCOME.		
No transactions, 1902.		

NORTHEASTERN INDEMNITY ASSOCIATION, INCORPORATED, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Traders' National Bank, Lowell, ...	. . . .	$1,000 00
INCOME.		
No transactions, 1902.		

THE PORTUGUESE FRATERNITY OF THE UNITED STATES OF AMERICA TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Certificate of deposit, National Shawmut Bank, .	. . . .	$1,005 00
INCOME.		
No transactions, 1902.		

STATEMENT IX. **Trust Deposits.**

SAINT MICHAEL AUTONOMIC BENEFICENT ASSOCIATION, INCORPORATED, TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
New Bedford Institution for Savings, ...	. . . .	$1,000 00
INCOME.		
No transactions, 1902.		

SUPREME COUNCIL OF THE HOME CIRCLE TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Certificate of deposit, Massachusetts Loan and Trust Company, ...	. . . .	$11,000 00
INCOME.		
No transactions, 1902.		

UNITED ORDER OF THE GOLDEN STAR TRUST DEPOSIT.

No transactions, 1902.		
DEPOSIT.		
Home Savings Bank, ...	$1,000 00	
Wildey Savings Bank, ...	877 00	
		$1,877 00
INCOME.		
No transactions, 1902.		

STATEMENT X. — RESOURCES AND LIABILITIES.

STATEMENT No. X.

RESOURCES AND LIABILITIES.

Resources.		
Abolition of grade crossings loan sinking fund,	$5,969,989 39	
Armory loan sinking fund,	536,939 93	
Boston, Hartford & Erie Railroad loan sinking fund,	992 94	
Fitchburg Railroad securities loan sinking fund,	5,000,000 00	
Harbor improvement loan sinking fund,	79,136 03	
Massachusetts war loan sinking fund,	129,498 81	
Medfield Insane Asylum loan sinking fund,	248,221 86	
Metropolitan parks loan sinking fund,	934,206 57	
Metropolitan sewerage loan sinking fund,	636,084 04	
Metropolitan water loan sinking fund,	2,256,803 81	
Prisons and hospitals loan sinking fund,	130,151 09	
State highway loan sinking fund,	446,793 09	
State House loans sinking funds,	1,935,912 00	
		$18,304,729 56
Add market value,	$600,000 00	
Land in Boston harbor, etc.,	3,000,000 00	
		3,600,000 00
Total resources,	. . .	$21,904,729 56
Liabilities,		
Scrip issued for abolition of grade crossings loan,	$8,300,000 00	
Scrip issued for armory loan,	1,893,000 00	
Scrip loaned Boston, Hartford & Erie Railroad corporation,	973 30	
Scrip issued for Fitchburg Railroad securities loan,	5,000,000 00	
Scrip issued for harbor improvement loan,	500,000 00	
Scrip issued for Massachusetts war loan,	1,235,000 00	
Scrip issued for Massachusetts Hospital for Consumptives loan,	300,500 00	
Scrip issued for Massachusetts Hospital for Epileptics loan,	343,450 00	
Scrip issued for the Medfield Insane Asylum loan,	1,174,300 00	
Scrip issued for the metropolitan parks loan,	7,555,000 00	
Scrip issued for the metropolitan parks loan, series two,	3,475,000 00	
Scrip issued for metropolitan sewerage loan,	11,169,912 00	
Scrip issued for metropolitan water loan,	34,500,000 00	
Scrip issued for prisons and hospitals loan,	921,600 00	
Scrip issued for the State highway loan,	3,825,000 00	
Scrip issued for State House loan,	225,000 00	
Scrip issued for State House construction loan,	3,850,000 00	
		$84,268,735 30
Amounts due from the treasury and uncalled for Dec. 31, 1902,	. . .	20,301 04
Total liabilities,	. . .	$84,289,036 34

STATEMENT No. XI.

RESOURCES IN DETAIL.

Detail			
	Productive Property.		
395	Abolition of grade crossings loan sinking fund: —		
	County, city and town securities, . .	$953,570 00	
	Boston & Maine Railroad bonds, . .	5,000,000 00	
	Cash, ...	16,419 39	
			$5,969,989 39
396	Armory loan sinking fund: —		
	County, city and town securities, . .	$525,050 25	
	Cash, ...	11,889 68	
			536,939 93
397	Boston, Hartford & Erie Railroad loan sinking fund: —		
	Cash, ...	. . .	992 94
	Fitchburg Railroad securities loan sinking fund: —		
	Fitchburg Railroad bonds, ...	. . .	5,000,000 00
398	Harbor improvement loan sinking fund: —		
	County, city and town securities, . .	$76,386 70	
	Cash, ...	2,749 33	
			79,136 03
399	Massachusetts war loan sinking fund: —		
	County, city and town securities, . .	$129,250 00	
	Cash, ...	248 81	
			129,498 81
400	Medfield Insane Asylum loan sinking fund: —		
	County, city and town securities, . .	$247,550 00	
	Medfield Insane Asylum bonds, . . .	300 00	
	Cash, ...	371 86	
			248,221 86
401	Metropolitan parks loan sinking fund: —		
	County, city and town securities, . .	$925,179 15	
	Cash, ...	9,027 42	
			934,206 57
402	Metropolitan sewerage loan sinking fund: —		
	County, city and town securities, . .	$524,118 00	
	Metropolitan sewerage loan bond, . .	912 00	
	Cash, ...	111,054 04	
			636,084 04
403	Metropolitan water loan sinking fund: —		
	County, city and town securities, . .	$2,254,828 70	
	Cash, ...	1,975 11	
			2,256,803 81
404	Prison and hospital loan sinking fund: —		
	County, city and town securities, . .	$61,810 00	
	Massachusetts Hospital for Epileptics bond,	450 00	
	Prisons and hospitals loan bonds, . .	1,600 00	
	Cash, ...	66,291 09	
			130,151 09
	Amount carried forward, ...	. . .	$15,922,024 47

STATEMENT XI. — RESOURCES IN DETAIL.

RESOURCES IN DETAIL — *Concluded.*

	Amount brought forward, ...	. . . .	$15,922,024 47
Detail 405	State highway loan sinking fund: —		
	County, city and town securities, . .	$429,390 00	
	Cash, ...	17,403 09	
			446,793 09
406	State House loans sinking fund: —		
	County, city and town securities, . .	$1,531,366 54	
	State House loan bonds, ...	375,000 00	
	Cash, ...	29,545 46	
			1,935,912 00
			$18,304,729 56
	Add for market value of above sinking funds over par, ...	$600,000 00	
	Land in Boston harbor (estimated), etc., .	3,000,000 00	
			3,600,000 00
	Total resources, ...	. . . .	$21,904,729 56

STATEMENT No. XII.

DEBTS AND LIABILITIES IN DETAIL.

Abolition of Grade Crossings Loan, Three Per Cent.			
Issued 1894, 1895, due Nov. 1, 1923,	$150,000 350,000		
1899, due Nov. 1, 1929,	1,500,000	$2,000,000 00	
Three and One-half Per Cent.			
Issued 1893, 1894, 1895, 1896, due Nov. 1, 1923,	$400,000 100,000 500,000 3,500,000		
1898, due Nov. 1, 1928,	1,500,000		
1902, due May 1, 1929,	300,000	6,300,000 00	
			$8,300,000 00
Armory Loan, Three Per Cent.			
Issued 1889, due Sept. 1, 1918,	$830,000		
1890, 1891, due Sept. 1, 1920,	40,000 15,000		
1892, due Sept. 1, 1921,	95,000		
1893, due Sept. 1, 1922,	100,000		
1894, due Sept. 1, 1923,	110,000		
1895, 1896, due Sept. 1, 1925,	25,000 125,000		
1897, 1902, due March 1, 1927,	120,000 192,000		
1902, due Sept. 1, 1931,	38,000		
1902, due March 1, 1932,	75,000		
1902, due Sept. 1, 1918,	3,000	$1,768,000 00	
Three and One-half Per Cent.			
Issued 1901, due Sept. 1, 1931,		125,000 00	
			1,893,000 00
Fitchburg Railroad Securities Loan, Three and One-half Per Cent.			
Issued 1893, due Aug. 1, 1913,		. . .	5,000,000 00
Harbor Improvement Loan, Three and One-half Per Cent.			
Issued 1897, due Jan. 1, 1937,		. . .	500,000 00
Massachusetts Hospital for Consumptives Loan, Three Per Cent.			
Issued 1895, 1896, due Nov. 1, 1925,	$150,000 22,500	$172,500 00	
Three and One-half Per Cent.			
Issued 1901, due Nov. 1, 1925,		128,000 00	300,500 00
Massachusetts Hospital for Epileptics Loan, Three Per Cent.			
Issued 1895, due Nov. 1, 1925,	$160,000		
1899, 1900, due May 1, 1929,	85,000 25,450	$270,450 00	
Amounts carried forward,		$270,450 00	$15,993,500 00

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

Amounts brought forward, ...		$270,450 00	$15,993,500 00
Three and One-half Per Cent.			
Issued 1901, 1902, due May 1, 1929, .	$34,000 39,000	73,000 00	343,450 00
Massachusetts War Loan, Three Per Cent.			
Issued 1898, due Nov. 1, 1928, ...		$1,000,000 00	
1899, 1900, 1902, due April 1, 1928, . . .		135,000 00 95,000 00 5,000 00	1,235,000 00
Medfield Insane Asylum Loan, Three and One-half Per Cent.			
Issued 1894, due April 1, 1924, ...		$700,000 00	
1895, due April 1, 1915, ...		300,000 00	
1897, 1901, 1902, due April 1, 1927, . . .		25,000 00 50,000 00 99,300 00	1,174,300 00
Metropolitan Parks Loan, Three Per Cent.			
Issued 1899, 1900, due July 1, 1939, .	$1,025,000 80,000		
1901, due Jan. 1, 1941, . .	750,000	$1,855,000 00	
Three and One-half Per Cent.			
Issued 1894, 1895, due Jan. 1, 1934, .	$1,100,000 200,000		
1896, due Jan. 1, 1936, . .	2,000,000		
1897, due Jan. 1, 1937, . .	1,400,000		
1898, due July 1, 1938, . .	1,000,000	5,700,000 00	7,555,000 00
Metropolitan Parks Loan, Series Two, Three Per Cent.			
Issued 1899, due July 1, 1939, . .	$500,000		
1900, due July 1, 1940, . .	325,000	$825,000 00	
Three and One-half Per Cent.			
Issued 1894, due Jan. 1, 1934, . .	$500,000		
1897, due Jan. 1, 1936, . .	600,000		
1897, due Jan. 1, 1937, . .	1,000,000		
1898, due Jan. 1, 1938, . .	100,000		
1902, due Jan. 1, 1940, . .	450,000	2,650,000 00	3,475,000 00
Metropolitan Sewerage Loan, Three Per Cent.			
Issued 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1898, due Jan. 1, 1930, .	$3,000,000 368,000 1,053,000 579,000 500,000 300,000 30,000 5,000		
1900, due July 1, 1930, . .	265,000		
1900, due July 1, 1939, . .	10,912	$6,110,912 00	
Amounts carried forward, ...		$6,110,912 00	$29,776,250 00

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

Amounts brought forward, ...		$6,110,912 00	$29,776,250 00
Three and One-half Per Cent.			
Issued 1897, 1898, due Jan. 1, 1930, .	$80,000 215,000	295,000 00	6,405,912 00
Metropolitan Sewerage Loan, Three Per Cent. [Neponset System.]			
Issued 1895, 1896, due March 1, 1935, .	$300,000 200,000		
1899, 1901, due March 1, 1936, .	25,000 40,000	$565,000 00	
Three and One-half Per Cent.			
Issued 1897, 1898, due March 1, 1935, .	$300,000 35,000	335,000 00	900,000 00
Metropolitan Sewerage Loan, Three Per Cent. [High Level.]			
Issued 1899, due July 1, 1939, ...		$1,000,000 00	
Three and One-half Per Cent.			
Issued 1901, due July 1, 1940, . .	$2,000,000		
1902, due July 1, 1939, . .	14,000		
1902, due July 1, 1940, . .	850,000	2,864,000 00	3,864,000 00
Metropolitan Water Loan, Three Per Cent.			
Issued 1899, 1900, due July 1, 1939, .	$3,000,000 1,000,000		
1901, due Jan. 1, 1941, . .	6,900,000	$10,900,000 00	
Three and One-half Per Cent.			
Issued 1895, 1896, 1897, due July 1, 1935, .	$5,000,000 2,000,000 6,000,000		
1898, due Jan. 1, 1938, . .	4,000,000		
1901, due Jan. 1, 1941, . .	3,100,000		
1902, due Jan. 1, 1942, . .	3,500,000	23,600,000 00	34,500,000 00
Prisons and Hospitals Loan, Three Per Cent.			
Issued 1901, due Nov. 1, 1931, ...		$200,000 00	
Three and One-half Per Cent.			
Issued 1901, 1902, due Nov. 1, 1931, .	$164,800 556,800	721,600 00	921,600 00
State Highway Loan, Three Per Cent.			
Issued 1899, due April 1, 1929, . .	$400,000		
1900, due April 1, 1930, . .	400,000		
1901, due April 1, 1931, . .	350,000		
1902, due April 1, 1932, . .	10,000	$1,160,000 00	
Amounts carried forward, ...		$1,160,000 00	$76,367,762 00

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Concluded.*

Amounts brought forward,		$1,160,000 00	$76,367,762 00
Three and One-half Per Cent.			
Issued 1894, 1895, 1896, due April 1, 1920,	$300,000 400,000 600,000		
1897, due April 1, 1927,	700,000		
1898, due April 1, 1928,	300,000		
1902, due April 1, 1932,	365,000		
		2,665,000 00	
			3,825,000 00
State House Loan, Three Per Cent.			
Issued 1901, due April 1, 1915,		$150,000 00	
1902, due Oct. 1, 1918,		75,000 00	
			225,000 00
State House Construction Loan, Three Per Cent.			
Issued 1889, 1890, due April 1, 1909,	$1,900,000 600,000		
1895, due April 1, 1915,	550,000		
1897, due April 1, 1917,	125,000		
1898, due April 1, 1918,	50,000		
		$3,225,000 00	
Three and One-half Per Cent.			
[Memorial Hall.]			
Issued 1896, due April 1, 1916,	$250,000		
[Bulfinch Front.]			
Issued 1896, due April 1, 1916,	375,000		
		625,000 00	
			3,850,000 00
Scrip loaned to Boston, Hartford & Erie Railroad, balance unpaid,		. . .	973 30
Total funded debt,		. . .	$84,268,735 30
Sums due from the Treasury and not called for Dec. 31, 1902.			
Interest.			
Abolition of grade crossings loan,	$577 50		
Armory loan,	150 00		
Bounty loan,	112 50		
Fitchburg Railroad loan,	1,750 00		
Medfield Insane Asylum loan,	17 50		
Metropolitan sewer loan,	122 50		
Metropolitan water loan,	10,423 00		
State House construction loan,	210 00		
		$13,363 00	
Metropolitan parks loan fund,	$1,700 81		
Metropolitan sewerage loan fund, high level,	5,154 39		
		6,855 20	
Board of Agriculture, Cattle Bureau,	$30 00		
Dividends from insolvent corporations,	4 00		
Indigent and neglected children,	46 84		
Militia bounty,	2 00		
		82 84	
			20,301 04
			$84,289,036 34

STATEMENT No. XIII.

FUNDS THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED.

Detail		
407	Harbor compensation fund,	$389,956 32
408	Massachusetts school fund,	4,570,548 14
409	Rogers book fund,	1,000 00
410	Technical educational fund, Commonwealth's grant,	141,575 35
411	Technical educational fund, United States grant,	219,000 00
412	Todd normal school fund,	12,100 00
		$5,334,179 81
	Other Funds.	
413	Abolition of grade crossings loan fund,	1,320,512 01
414	Abolition grade crossings, Boston, Hyde Park and Dedham, loan fund,	60,094 68
416	Armory loan fund,	289,642 84
417	Bar examiners' fees fund,	280 00
421	Commonwealth flats improvement fund,	1,499,307 31
422	Danvers Insane Hospital fund,	53,394 18
423	Harbor improvement loan fund,	108,080 44
424	Improving South Bay in the city of Boston fund,	29,242 61
425	Land registration fund,	18,563 59
426	Massachusetts Hospital for Consumptives loan fund,	6,142 67
427	Massachusetts Hospital for Dipsomaniacs and Inebriates fund,	28,118 65
428	Massachusetts Hospital for Epileptics loan fund,	29,979 41
429	Massachusetts Hospital for Epileptics fund,	4,004 62
430	Massachusetts Reformatory industries fund,	65,703 91
431	Massachusetts School for the Feeble-minded fund,	11,181 88
432	Massachusetts State Sanatorium fund,	16,338 73
433	Massachusetts volunteers' fund,	45,169 25
434	Massachusetts war loan fund,	392 64
435	Medfield Insane Asylum loan fund,	104,006 50
436	Medfield Insane Asylum fund,	50,756 74
437	Metropolitan parks expense fund,	34,616 32
438	Metropolitan parks loan fund,	308,467 62
439	Metropolitan parks loan fund, series two,	268,970 60
440	Metropolitan parks loan fund, Nantasket,	6,469 72
441	Metropolitan parks trust fund,	638 13
442	Metropolitan sewerage loan fund,	522 94
443	Metropolitan sewerage loan fund, high-level sewer,	64,367 72
444	Metropolitan sewerage loan fund, Neponset River valley,	6,694 52
445	Metropolitan water loan fund,	1,554,443 07
446	Metropolitan water maintenance fund,	22,505 96
447	Millicent Library fund,	100,000 00
	Amount carried forward,	$11,442,789 07

STATEMENT XIII. — FUNDS, INCOME, ETC.

FUNDS, INCOME, ETC. — *Concluded.*

Detail			
	Amount brought forward, . . .	$11,442,789 07	
448	Northampton Insane Hospital fund, . .	295 60	
449	Prisons and hospitals loan fund, . .	523,815 62	
450	Reformatory Prison for Women industries fund, ...	41,089 78	
451	State Farm industries fund, . . .	11,429 42	
452	State highway loan fund, ...	408,215 40	
453	State House loan fund, ...	24,600 81	
455	State House construction loan fund, Memorial Hall, ...	19,533 73	
456	State Prison industries fund, . . .	92,903 38	
457	Taunton Insane Hospital fund, . . .	945 84	
458	Westborough Insane Hospital fund, . .	247 95	
459	Worcester Insane Asylum fund, . .	7,402 25	
460	Worcester Insane Hospital fund, . .	15,519 36	
		$12,588,788 21	
	Add market value, ...	300,000 00	
			$12,888,788 21
	Lyman and Industrial Schools Funds.		
	In hands of treasurer of the institutions, .	. . .	88,839 22
	Land in Boston harbor and sundry funds brought forward, ...	. . .	21,904,729 56
	Total productive property of the Commonwealth, ...	. . .	$34,882,356 99

STATEMENT XIV. — TRUST FUNDS IN DETAIL.

STATEMENT No. XIV.

TRUST FUNDS IN DETAIL.

Detail			
407	*Harbor Compensation Fund.*		
	County, city and town scrip, ...	$313,533 33	
	Cash, ...	76,422 99	
			$389,956 32
408	*Massachusetts School Fund.*		
	County, city and town scrip, ...	$3,087,359 71	
	Fitchburg Railroad bonds, ...	275,000 00	
	Cash, ...	1,208,188 43	
			4,570,548 14
409	*Rogers Book Fund.*		
	County, city and town scrip, ...	. . .	1,000 00
410	*Technical Educational Fund, Commonwealth's Grant.*		
	County, city and town scrip, ...	$141,000 00	
	Cash, ...	575 35	
			141,575 35
411	*Technical Educational Fund, United States Grant.*		
	County, city and town scrip, ...	$137,250 72	
	Cash, ...	81,749 28	
			219,000 00
412	*Todd Normal School Fund.*		
	County, city and town scrip, ...	. . .	12,100 00
413	*Abolition of Grade Crossings Loan Fund.*		
	County, city and town scrip, ...	$891,033 33	
	State House loan bonds, ...	150,000 00	
	Cash, ...	279,478 68	
			1,320,512 01
414	*Abolition Grade Crossings, Boston, Hyde Park and Dedham, Loan Fund.*		
	Cash, ...	. . .	60,094 68
416	*Armory Loan Fund.*		
	Cash, ...	. . .	289,642 84
417	*Bar Examiners' Fees Fund.*		
	Cash, ...	. . .	280 00
421	*Commonwealth's Flats Improvement Fund.*		
	Notes, ...	$32,725 00	
	County, city and town scrip, ...	1,285,775 00	
	Cash, ...	180,807 31	
			1,499,307 31
423	*Harbor Improvement Loan Fund.*		
	County, city and town scrip, ...	$90,202 00	
	Cash, ...	17,878 44	
			108,080 44
	Amount carried forward, ...	. . .	$8,612,097 09

STATEMENT XIV. — TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL — *Continued.*

Detail			
	Amount brought forward, . . .	. . .	$8,612,097 09
422	*Danvers Insane Hospital Fund.*		
	Cash, ...	. . .	53,394 18
424	*Improving South Bay in the City of Boston Fund.*		
	Cash, ...	. . .	29,242 61
425	*Land Registration Fund.*		
	County, city and town scrip, . . .	$16,000 00	
	Cash, ...	2,563 59	
			18,563 59
426	*Massachusetts Hospital for Consumptives Loan Fund.*		
	Cash, ...	. . .	6,142 67
427	*Massachusetts Hospital for Dipsomaniacs and Inebriates Fund.*		
	Cash, ...	. . .	28,118 65
428	*Massachusetts Hospital for Epileptics Loan Fund.*		
	Cash, ...	. . .	23,979 41
429	*Massachusetts Hospital for Epileptics Fund.*		
	Cash, ...	. . .	4,004 62
430	*Massachusetts Reformatory Industries Fund.*		
	Cash, ...	. . .	65,703 91
431	*Massachusetts School for the Feeble-minded Fund.*		
	Cash, ...	. . .	11,181 88
432	*Massachusetts State Sanatorium Fund.*		
	Cash, ...	. . .	16,338 73
433	*Massachusetts Volunteers' Fund.*		
	County, city and town scrip, . . .	$44,250 00	
	Cash, ...	919 25	
			45,169 25
434	*Massachusetts War Loan Fund.*		
	Cash, ...	. . .	392 64
435	*Medfield Insane Asylum Loan Fund.*		
	Cash, ...	. . .	104,006 50
436	*Medfield Insane Asylum Fund.*		
	Cash, ...	. . .	50,756 74
437	*Metropolitan Parks Expense Fund.*		
	Cash, ...	. . .	34,616 32
438	*Metropolitan Parks Loan Fund.*		
	Cash, ...	. . .	308,467 62
	Amount carried forward, . . .	. . .	$9,418,176 41

STATEMENT XIV. — TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL — *Continued.*

Detail			
	Amount brought forward, ...	. . . .	$9,418,176 41
439	*Metropolitan Parks Loan Fund, Series Two.*		
	Cash, ...	. . . .	268,970 60
440	*Metropolitan Parks Loan Fund, Nantasket.*		
	Cash, ...	. . . .	6,469 72
441	*Metropolitan Parks Trust Fund.*		
	Cash, ...	. . . .	638 13
442	*Metropolitan Sewerage Loan Fund.*		
	Cash, ...	. . . .	522 94
443	*Metropolitan Sewerage Loan Fund, High-level Sewer.*		
	Cash, ...	. . . .	64,367 72
444	*Metropolitan Sewerage Loan Fund, Neponset River Valley.*		
	Cash, ...	. . . .	6,694 52
445	*Metropolitan Water Loan Fund.*		
	County, city and town scrip, ...	$983,000 00	
	Cash, ...	571,443 07	
			1,554,443 07
446	*Metropolitan Water Maintenance Fund.*		
	Cash, ...	. . . .	22,505 96
447	*Millicent Library Fund.*		
	County, city and town scrip, ...	. . . .	100,000 00
448	*Northampton Insane Hospital Fund.*		
	Cash, ...	. . . .	295 60
449	*Prisons and Hospitals Loan Fund.*		
	County, city and town scrip, ...	$268,000 00	
	Cash, ...	255,815 62	
			523,815 62
450	*Reformatory Prison for Women Industries Fund.*		
	Cash, ...	. . . .	41,089 78
451	*State Farm Industries Fund.*		
	Cash, ...	. . . .	11,429 42
452	*State Highway Loan Fund.*		
	County, city and town scrip, ...	$220,000 00	
	Cash, ...	188,215 40	
			408,215 40
453	*State House Loan Fund.*		
	Cash, ...	. . . .	24,600 81
455	*State House Construction Loan Fund, Memorial Hall.*		
	Cash, ...	. . . .	19,533 73
456	*State Prison Industries Fund.*		
	Cash, ...	. . . .	92,903 38
	Amount carried forward, ...	. . . .	$12,564,672 81

STATEMENT XIV. — TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL — *Concluded.*

Detail			
	Amount brought forward, ...	. . . .	$12,564,672 81
457	*Taunton Insane Hospital Fund.*		
	Cash, ...	. . . .	945 84
458	*Westborough Insane Hospital Fund.*		
	Cash, ...	. . . .	247 95
459	*Worcester Insane Asylum Fund.*		
	Cash, ...	. . . .	7,402 25
460	*Worcester Insane Hospital Fund.*		
	Cash, ...	. . . .	15,519 36
			$12,588,788 21
	Recapitulation.		
	Total amount of sinking funds, as per Statement XI., ...	. . . .	$18,304,729 56
	Total amount of trust funds, ...	. . . .	12,588,788 21
			$30,893,517 77
	Total amount of securities in the sinking and trust funds, ...	. . . .	$26,084,990 43
	Total amount of cash in the above funds, .	. . . .	4,808,527 34
			$30,893,517 77

STATEMENT No. XV.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL.

[Pub. Stat., chap. 119, sects. 215 and 218; Acts 1883, chap. 239; 1885, chap. 185.]

Detail			
461	American Benefit Society trust deposit, —		
	Certificates of deposit, First National Bank of Salem,	. . .	$10,000 00
462	Berkshire Life Insurance Company trust deposit, —		
	Metropolitan water loan bonds,	. . .	100,000 00
463	Boston Elevated Railway Company trust deposit, —		
	Massachusetts war loan bonds,	$200,000 00	
	Metropolitan sewerage, Neponset valley, loan bonds,	135,000 00	
	State House construction loan bonds,	125,000 00	
	Armory loan bonds,	40,000 00	
			500,000 00
464	Boston Mutual Life Insurance Company trust deposit, —		
	Boston bonds,	$1,000 00	
	Haverhill bond,	1,000 00	
	Holyoke bonds,	3,000 00	
	Marlborough bond,	1,000 00	
	Medford bonds,	3,000 00	
	Providence (R. I.) bonds,	2,000 00	
	Quincy bond,	500 00	
	Certificate of deposit, Packard National Bank,	5,400 00	
	Armory loan bonds,	5,000 00	
	Boston & Albany Railroad bonds,	2,000 00	
	Connecticut & Passumpsic River Railroad Company's bonds,	2,000 00	
	Fitchburg Railroad Company's bonds,	4,000 00	
			29,900 00
465	British and Foreign Marine Insurance Company trust deposit, —		
	Boston & Lowell Railroad bonds,	$100,000 00	
	Boston & Maine Railroad bond,	1,000 00	
	Boston, Clinton, Fitchburg & New Bedford Railroad bonds,	2,000 00	
	Eastern Railroad bonds,	22,839 80	
	Fitchburg Railroad bonds,	30,000 00	
	New York & New England Railroad bonds,	50,000 00	
	Old Colony Railroad bonds,	87,000 00	
	Metropolitan sewerage loan bonds,	12,000 00	
			304,839 80
466	Brotherhood Accident Company of Boston trust deposit, —		
	Certificate of deposit, Plymouth County Safe Deposit and Trust Company,	$11,000 00	
	Wildey Savings Bank,	1,000 00	
			12,000 00
	Amount carried forward,	. . .	$956,739 80

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amount brought forward, ...	. . . .	$956,739 80
467	Colonial Life Association trust deposit, —		
	Certificates of deposit, Atlas National Bank, ...	$1,185 07	
	Certificates of deposit, Mercantile Trust Company, ...	3,988 15	
	Wildey Savings Bank, ...	1,000 00	
	Chelsea bond, ...	1,000 00	
	Westfield note, ...	2,000 00	
	State House construction loan bond, . .	3,000 00	
			12,173 22
468	Columbian National Life Insurance Company trust deposit, —		
	Boston bonds, ...	$40,000 00	
	Cambridge bonds, ...	50,000 00	
	Metropolitan water loan bonds, . . .	10,000 00	
			100,000 00
469	Commercial Union Assurance Company, Limited, of London trust deposit, —		
	New York bonds, ...	. . . .	100,000 00
470	Employers' Liability Assurance Corporation (Limited) of London, Eng., trust deposit, —		
	Andover, bonds, ...	$50,000 00	
	Lynn bonds, ...	50,000 00	
	Dexter & Piscataquis Railroad bonds, .	35,000 00	
	State House construction loan bond, . .	15,000 00	
			150,000 00
471	Equitable Accident Company trust deposit, —		
	Boston Penny Savings Bank, ...	$1,000 00	
	Home Savings Bank, ...	1,000 00	
	North End Savings Bank, ...	2,000 00	
	Wildey Savings Bank, ...	2,000 00	
	American National Bank stock, . . .	1,000 00	
	Commercial National Bank stock, . .	1,000 00	
	Freeman's National Bank stock, . .	600 00	
	Certificate of deposit, Union Trust Company, ...	500 00	
	Chicago, Burlington & Quincy Railroad bond, ...	1,000 00	
	Illinois Central Railroad bonds, . . .	8,000 00	
			18,100 00
473	Frankfort Marine Accident and Plate Glass Insurance Company trust deposit, —		
	United States bonds, ...	. . . .	200,000 00
474	Grand Lodge of the Sons of St. George trust deposit, —		
	Lawrence Savings Bank book, ...	. . . .	1,000 00
475	Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts trust deposit, —		
	Notes of —		
	Harmonia Singing Club, ...	$2,000 00	
	Bertha S. and Rudolph Weber, . .	2,300 00	
	Amounts carried forward, ...	$4,300 00	$1,538,013 02

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amounts brought forward, . . .	$4,300 00	$1,538,013 02
	Notes of —		
	Edward Rothfuchs, ...	2,000 00	
	Boston Schwaben Verein, . . .	8,500 00	
	Home Savings Bank, ...	700 00	
	Institution for Savings in Roxbury and Vicinity, ...	1,000 00	
	North End Savings Bank, ...	1,000 00	
	Sumner Savings Bank, ...	1,500 00	
	Wildey Savings Bank, ...	1,000 00	
			20,000 00
476	John Hancock Mutual Life Insurance Company trust deposit, —		
	Fitchburg Railroad bonds, ...	. . .	100,000 00
477	London Assurance Corporation trust deposit, —		
	Boston bond, ...	. . .	100,000 00
478	Loyal Protective Association of Boston trust deposit, —		
	Boston & Albany Railroad Company bond,	. . .	5,000 00
479	Maritime Insurance Company, Limited, trust deposit, —		
	Abolition of grade crossings loan bond, .	. . .	100,000 00
480	Masonic Casualty Company trust deposit, —		
	Fitchburg Railroad Company stock, . .	$1,000 00	
	Wildey Savings Bank, ...	59 94	
			1,059 94
481	Masonic Mutual Accident Company trust deposit, —		
	Certificate of deposit, Second National Bank, Springfield, ...	. . .	1,048 00
482	Masonic Protective Association trust deposit, —		
	Illinois Central Railroad bonds, . .	. . .	5,000 00
483	Masons' Fraternal Accident Association of America trust deposit, —		
	Westfield notes, ...	. . .	5,400 00
484	Massachusetts Catholic Order of Foresters trust deposit, —		
	Notes of —		
	Jeremiah Bush, ...	$500 00	
	Catherine S. and Daniel J. Carney, . .	5,000 00	
	Terrence and William H. Cavanagh, .	7,000 00	
	Sarah F. Cronin and Mary A. Deering, .	3,500 00	
	Charles F. and Christine Devine, . .	3,000 00	
	Mary A. and Thomas T. Doherty, . .	12,000 00	
	Celia and Henry Green, ...	6,500 00	
	Charles E. Jackson, ...	5,000 00	
	James B. Johnson, ...	800 00	
	John A. Kelly, ...	4,000 00	
	Henry Kuhn and John Armhein, . .	2,000 00	
	Amounts carried forward, . . .	$49,300 00	$1,875,520 96

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amounts brought forward, . . .	$49,300 00	$1,875,520 96
	Notes of —		
	John F. Leahy, ...	1,400 00	
	John T. McDonald, ...	3,000 00	
	Hugh M. McDonald, ...	3,500 00	
	John and Mary B. McGowan, ...	1,500 00	
	James J. McLaughlin, ...	3,500 00	
	Annie T. Melia, ...	2,500 00	
	James Mulcahy, ...	10,000 00	
	Catherine E. Murphy, ...	3,000 00	
	Katherine M. Nolan, ...	3,800 00	
	Peter A. Sullivan and Patrick F. Burke, .	3,000 00	
	Charles Tholl, ...	2,400 00	
	Daniel P. Toomey, ...	4,000 00	
			90,900 00
485	Massachusetts Mutual Accident Association trust deposit, —		
	Barre (Vt.) bonds, ...	$2,000 00	
	Cambridge bond, ...	1,000 00	
	Chicopee bonds, ...	2,000 00	
	Everett bond, ...	1,000 00	
	Indianapolis (Ind.) bond, ...	1,000 00	
	Leominster bond, ...	1,000 00	
	Malden bond, ...	1,000 00	
	Medford bonds, ...	2,000 00	
	Quincy bonds, ...	2,000 00	
	Boston & Lowell Railroad bond, . . .	1,000 00	
	Maine Central Railroad bond, ...	1,000 00	
			15,000 00
486	Massachusetts Mutual Life Insurance Company trust deposit, —		
	Armory loan bond, ...	. . .	100,000 00
487	National Assurance Company of Ireland trust deposit, —		
	Boston bonds, ...	$120,000 00	
	Abolition grade crossings loan bond, . .	80,000 00	
			200,000 00
489	New England Casualty Company trust deposit, —		
	Certificate of deposit, National Bank of Commonwealth, ...	$275 00	
	Certificate of deposit, National Bank of Redemption, ...	150 00	
			425 00
490	New England Commercial Travellers' Association trust deposit, —		
	Boston bonds, ...	$5,000 00	
	Cambridge bonds, ...	2,000 00	
	Marlborough bonds, ...	3,000 00	
	Milton bond, ...	1,000 00	
	Newton bonds, ...	3,000 00	
	Waltham bonds, ...	3,000 00	
	Worcester bonds, ...	2,000 00	
	Boston & Albany Railroad bonds, . . .	4,000 00	
	Boston & Maine Railroad bonds, . . .	2,000 00	
	United States bonds, ...	1,000 00	
			26,000 00
	Amount carried forward, ...	. . .	$2,307,845 96

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amount brought forward, ...	. . . .	$2,307,845 96
491	New England Mutual Life Insurance Company trust deposit, —		
	Metropolitan water loan bond, ...	. . . .	100,000 00
492	New Zealand Insurance Company of New Zealand trust deposit, —		
	United States bonds, ...	. . . .	200,000 00
493	Ocean Accident and Guarantee Corporation, Limited, trust deposit, —		
	Abolition grade crossings loan bond, . .	$31,000 00	
	Armory loan bonds, ...	64,000 00	
	Metropolitan sewerage loan bond, . .	5,000 00	
			100,000 00
494	The Progressive Fraternity, Incorporated, trust deposit, —		
	Fall River bond, ...	$1,000 00	
	Gloucester bond, ...	1,000 00	
			2,000 00
495	Protective Disability Insurance Company trust deposit, —		
	Certificate of deposit, First National Bank, Salem, ...	. . . .	1,010 00
496	Reliance Marine Insurance Company, London, Eng., trust deposit, —		
	New York Central & Hudson River Railroad Company bonds, ...	. . . .	25,000 00
497	Ridgeley Protective Association trust deposit, —		
	Illinois Central Railroad bonds, . .	. . . .	13,500 00
498	Royal Exchange Assurance Company, London, Eng., trust deposit, —		
	New York bonds, ...	$100,000 00	
	Philadelphia (Pa.) bond, ...	100,000 00	
			200,000 00
499	State Mutual Life Insurance Company trust deposit, —		
	Metropolitan water loan bonds, ...	. . . .	200,000 00
500	Supreme Council American Legion of Honor trust deposit, —		
	Boston bonds, ...	$100,000 00	
	Cambridge bonds, ...	25,000 00	
	Concord (N. H.) bonds, ...	4,000 00	
	Detroit (Mich.) bonds, ...	5,000 00	
	Enfield (Conn.) bonds, ...	10,000 00	
	Gloucester bonds, ...	2,000 00	
	Holyoke bonds, ...	6,000 00	
	Keene (N. H.) bonds, ...	5,000 00	
	Leominster bonds, ...	10,000 00	
	Marlborough bonds, ...	5,000 00	
	Middleborough bonds, ...	5,000 00	
	Milwaukee (Wis.) bonds, ...	5,000 00	
	Nashua (N. H.) bonds, ...	5,000 00	
	Needham bonds, ...	10,000 00	
	Amounts carried forward, ...	$197,000 00	$3,149,355 96

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amounts brought forward, . . .	$197,000 00	$3,149,355 96
	New Britain (Conn.) bonds, . . .	5,000 00	
	Orange bonds, ...	4,000 00	
	Portsmouth (N. H.) bonds, ...	15,000 00	
	Providence (R. I.) bonds, ...	20,000 00	
	Quincy bonds, ...	10,000 00	
	Abolition grade crossings loan bonds, . .	20,000 00	
	Metropolitan water loan bonds, . . .	10,000 00	
			281,000 00
501	Supreme Council of the Royal Arcanum trust deposit, —		
	United States bonds, ...	$253,000 00	
	Metropolitan parks loan bonds, . . .	700,000 00	
	Metropolitan parks, Nantasket, loan bonds,	50,000 00	
	Metropolitan water loan bonds, . . .	250,000 00	
	Boston bonds, ...	70,000 00	
	Cambridge bonds, ...	70,000 00	
	Minneapolis (Minn.) bonds, ...	36,000 00	
	Springfield bonds, ...	80,000 00	
	St. Louis (Mo.) bonds, ...	65,000 00	
	Worcester bonds, ...	100,000 00	
			1,674,000 00
502	Thames and Mersey Marine Insurance Company trust deposit, —		
	Boston bond, ...	$50,000 00	
	Chicago, Burlington & Quincy Railroad Company bonds, ...	20,000 00	
	Illinois Central Railroad Company bonds, .	30,000 00	
			100,000 00
503	Union Health and Accident Association trust deposit, —		
	Certificates of deposit, Colonial National Bank, ...	. . .	850 00
504	Union Marine Insurance Company trust deposit, —		
	Boston & Albany Railroad bond, . .	$4,000 00	
	Boston & Maine Railroad bonds, . .	7,000 00	
	Eastern Railroad bonds, ...	68,445 35	
	Fitchburg Railroad bonds, ...	3,000 00	
	Old Colony Railroad bonds, ...	4,000 00	
	Metropolitan water loan bonds, . . .	14,000 00	
			100,445 35
505	United States Indemnity Society trust deposit, —		
	Fitchburg Railroad bond, ...	. . .	1,000 00
506	The Workmen's Benefit Association trust deposit, —		
	Boston bonds, ...	$8,000 00	
	Providence (R. I.) bond, ...	5,000 00	
	Taunton bond, ...	5,000 00	
	Westfield bonds, ...	2,000 00	
			20,000 00
	Boston, Cape Cod & New York Canal Company, Incorporated, trust deposit, —		
	Cash on hand Jan. 1, 1903, ...	. . .	200,000 00
	Amount carried forward, ...	. . .	$5,526,651 31

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Concluded.*

Amount brought forward, ...	. . . .	$5,526,651 31
Family Protective Union trust deposit, —		
Certificates of deposit, Beacon Trust Company, ...	. . . .	849 40
La Société des Artisans Canadiens Français trust deposit, —		
Abolition grade crossings loan bond, . .	. . . .	5,000 00
Northeastern Indemnity Association, Incorporated, trust deposit, —		
Traders' National Bank, Lowell, . .	. . . .	1,000 00
Portuguese Fraternity of the United States of America trust deposit, —		
Certificate of deposit, National Shawmut Bank, ...	. . . .	1,005 00
Saint Michael Autonomic Beneficent Association, Incorporated, trust deposit, —		
New Bedford Institution for Savings, .	. . . .	1,000 00
Supreme Council of the Home Circle trust deposit, —		
Certificate of deposit, Massachusetts Loan and Trust Company, ...	. . . .	11,000 00
United Order of the Golden Star trust deposit, —		
Home Savings Bank, ...	$1,000 00	
Wildey Savings Bank, ...	877 00	
		1,877 00
		$5,548,382 71
Cash in incomes of various funds, . .	. . . .	4,279 48
		$5,552,662 19

UNPRODUCTIVE PROPERTY.

SCHEDULE OF THE UNPRODUCTIVE PROPERTY OF THE COMMONWEALTH.

PUBLIC BUILDINGS AND INSTITUTIONS.		
State House and land, —		
Building,	$1,083,900 98	
Land, 63,250 feet at $9,	569,250 00	
		$1,653,150 98
State House extension, —		
Building,	$4,604,620 35	
Land,	1,556,111 26	
		6,160,731 61
Insane Asylum, Worcester, —		
Buildings and fixtures,	$206,000 00	
Land,	43,830 80	
		249,830 80
Insane Hospital, Worcester, —		
Land and buildings,	. . .	1,384,598 86
Insane Hospital, Taunton, —		
Buildings and fixtures,	$698,495 66	
Land, 185 acres,	28,900 00	
		727,395 66
Insane Hospital, Northampton, —		
Buildings and fixtures,	$646,608 40	
Land, 170 acres,	15,000 00	
		661,608 40
Insane Hospital, Danvers, —		
Buildings and fixtures,	$1,695,023 00	
Land,	61,742 50	
		1,756,765 50
Insane Hospital, Westborough, —		
Buildings and fixtures,	$652,104 98	
Land,	31,392 31	
		683,497 29
Insane Asylum, Medfield, —		
Buildings and fixtures,	$1,108,492 04	
Land, 400 acres,	20,250 00	
		1,128,742 04
Lyman School for Boys, Westborough, —		
Buildings and fixtures,	$246,839 80	
Land,	24,500 00	
		271,339 80
Industrial School for Girls, Lancaster, —		
Buildings, fixtures and 175 acres land,	. . .	192,849 05
Reformatory Prison for Women, Sherborn, —		
Land and buildings,	. . .	490,374 27
Massachusetts Reformatory, Concord, —		
Buildings and fixtures,	$1,344,617 96	
Land,	14,000 00	
		1,358,617 96
Amount carried forward,	. . .	$16,719,502 22

UNPRODUCTIVE PROPERTY — *Continued.*

Amount brought forward,	. . .	$16,719,502 22
State Prison, Charlestown, —		
Buildings and fixtures,	$1,060,357 75	
Land,	186,096 88	
		1,246,454 63
State Farm, Bridgewater, —		
Buildings and fixtures,	$769,199 40	
Land,	24,888 49	
		794,087 89
State Hospital, Tewksbury, —		
Buildings and fixtures,	$906,345 36	
Land,	29,600 00	
		935,945 36
Weights, measures and balances,	. . .	5,500 00
State library,	. . .	192,305 20
Military camp ground, Framingham, —		
Buildings, etc.,	$75,147 03	
Land,	30,668 80	
		105,815 83
STATE NORMAL SCHOOLS, ETC.		
State Normal Art School, —		
Buildings and fixtures,	$132,306 69	
Land,	15,568 00	
		147,874 69
Bridgewater Normal School, —		
Buildings and fixtures,	$316,455 75	
Land,	5,925 00	
		322,380 75
Framingham Normal School, —		
Buildings and fixtures,	$211,939 06	
Land,	8,831 85	
		220,770 91
Salem Normal School, —		
Buildings,	$297,588 43	
Land,	25,000 00	
		322,588 43
Fitchburg Normal School, —		
Buildings,	$218,619 11	
Land,	22,500 00	
		241,119 11
Hyannis Normal School, —		
Buildings,	$128,862 21	
Land,	13,300 00	
		142,162 21
Lowell Normal School, —		
Buildings,	$232,087 33	
Land,	30,664 57	
		262 751 90
North Adams Normal School, —		
Buildings,	$177,772 29	
Land,	49,325 15	
		227,097 44
Westfield Normal School, —		
Buildings,	$298,801 52	
Land,	20,500 00	
		319,301 52
Amount carried forward,	. . .	$22,205,658 09

UNPRODUCTIVE PROPERTY.

UNPRODUCTIVE PROPERTY — *Concluded.*

Amount brought forward,	. . .	$22,205,658 09
Worcester Normal School, —		
Buildings and fixtures,	$165,525 07	
Land from Commonwealth,	25,000 00	
City of Worcester, cash,	15,000 00	
		205,525 07
Agricultural College, Amherst, —		
Personal property,	$190,865 77	
Total value of real estate,	273,561 81	
		464,427 58
[The town of Amherst contributed for land and buildings the sum of $75,000.]		
Hospital Cottages for Children, —		
Buildings,	. . .	29,122 53
Massachusetts School for the Feeble-minded, Waltham, —		
Buildings,	$344,193 31	
Land,	68,902 61	
		413,095 92
Massachusetts State Sanatorium, Rutland, —		
Buildings,	$198,657 32	
Land,	13,060 00	
		211,717 32
Massachusetts Hospital for Dipsomaniacs and Inebriates, Foxborough, —		
Buildings,	$202,997 52	
Land,	24,450 00	
		227,447 52
Massachusetts Hospital for Epileptics, Monson, —		
Buildings,	$203,519 66	
Land, 247 acres,	19,850 00	
		223,369 66
State Colony for the Insane, —		
Buildings,	$16,832 96	
Land,	23,710 84	
		40,543 80
		$24,020,907 49

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Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 21, 1903.

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Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 21, 1903.

To the Honorable the President of the Senate.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

HERBERT PARKER,
Attorney-General.

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Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
Rooms 225 and 226 State House.

Attorney-General.

HERBERT PARKER.

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RALPH A. STEWART.
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FREDERICK H. NASH.
FREDERIC B. GREENHALGE.

Clerk.

LOUIS H. FREESE.

STATEMENT OF APPROPRIATION AND EXPENDITURES.

Appropriation for 1902,	$40,000 00
Expenditures.	
For law library,	$1,026 56
For salaries of assistants,	16,408 33
For additional legal services,	1,445 85
For clerk and stenographers,	4,220 70
For office expenses,	4,723 17
For court expenses,*	4,435 60
Total expenditures,	$32,260 21
Costs collected,	817 15
Net expenditure,	$31,443 06

* Of this amount $817.15 has been collected as costs of suits and paid to the Treasurer of the Commonwealth.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 21, 1903.

To the General Court.

In compliance with Revised Laws, chapter 7, section 8, I submit my report for the year ending this day.

The cases requiring the attention of the office during the year, to the number of 2,101, are tabulated below: —

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Capital Cases.

Indictments for murder pending at the date of the last annual report have been disposed of as follows: —

John C. Best of Saugus, indicted for murder in Essex County, January, 1901, for the murder of George E. Bailey, at Saugus, Oct. 8, 1900. On Jan. 30, 1901, he was arraigned, and pleaded not guilty. James H. Sisk and Nathan D. A. Clarke were assigned by the court as counsel for the defendant. On March 18-28, 1901, the defendant was tried by a jury before Sherman and Fox, JJ. The result was a verdict of guilty of murder in the first degree. Exceptions were filed by counsel for the defendant, which were argued before the Supreme Judicial Court on Jan. 6, 1902. The exceptions were overruled, Feb. 27, 1902, and on June 14, 1902, the defendant was sentenced to death, the time of execution being fixed to take place during the week beginning Sept. 7, 1902. The prisoner was executed Sept. 9, 1902, in pursuance of his sentence. The trial of the case was conducted by the Attorney-General, assisted by District Attorney W. Scott Peters.

Bernhard Palz of Holyoke, indicted in Hampden County, September, 1901, for the murder of Helena Lederer Fahring, at Holyoke, May 15, 1901. On Oct. 2, 1901, he was arraigned, and pleaded not guilty. Stephen J. Taft and T. J. O'Connor have been assigned by the court as counsel for the defendant. He has since retracted his plea of not guilty and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Charles L. Gardner.

John D. Cassells of Springfield, indicted in Hampden County, May, 1901, for the murder of Mary J. Lane, at Longmeadow, Feb. 26, 1901. On Sept. 5, 1901, he was arraigned, and pleaded not guilty. Stephen S. Taft and Dexter E. Tilley were assigned by the court as counsel for

the defendant. On Dec. 30, 1901, the defendant was tried by a jury before Maynard and Hopkins, JJ. The result was a verdict of guilty of murder in the first degree. On Jan. 30, 1902, he was sentenced to death, the execution being fixed to take place in the week beginning May 4, 1902, and on May 6, 1902, the prisoner was executed pursuant to the sentence. The trial of the case was conducted by District Attorney Chas. L. Gardner.

JANE TOPPAN of Cambridge, indicted in Barnstable County, December, 1901, for the murder of Mary D. Gibbs at Bourne, Aug. 12, 1901. At the same sitting of the court the grand jury also returned other indictments against the same defendant, charging her with the murder of Alden P. Davis at Bourne, Aug. 8, 1901, and with the murder of Genevieve D. Gordon at Bourne, July 30, 1901.

On the sixth day of December, 1901, she was arraigned, and pleaded not guilty to each of these indictments. Fred M. Bixby, Esq., of Brockton, and James S. Murphy of Lowell were assigned by the court as senior and junior counsel respectively.

On the twenty-third day of June, 1902, the prisoner was put to trial at Barnstable, upon the indictment charging her with the murder of Mary D. Gibbs. The case was in charge of the Attorney-General and the Hon. Lemuel LeBaron Holmes, district attorney. After the appointment of the latter as associate justice of the Superior Court, James M. Swift, acting district attorney, assisted in the preparation and trial.

The extraordinary features of the case gave occasion in its early investigation to inquire as to the sanity of the prisoner. At the request of counsel for the defence, an eminent expert in mental diseases was appointed to act in behalf of the prisoner, and upon the suggestion of the government, defendant's counsel agreed that other experts, of like eminence, should be appointed to make investigation in behalf of the Commonwealth, either independently or in co-operation with the experts for the defence. After prolonged examination, all the physicians so appointed unanimously reported

that they were of opinion that the prisoner was undoubtedly insane at the time of the commission of the homicide charged in the indictment upon which she was tried.

In order that the issue might be conclusively determined, both as a matter of fact and law, the Commonwealth proceeded to trial before Braley and Bell, JJ.

Evidence uncontroverted and undenied, tending to prove the homicide as charged in the indictment, was introduced, together with testimony of the medical experts who had acted for the Commonwealth and for the defence. Under appropriate instructions of the court a verdict of not guilty by reason of insanity was returned by the jury. The medical testimony was direct and unequivocal to the effect that the prisoner suffered from a permanent and incurable form of insanity, and that she could never be at large or unconfined without danger to others. Upon the return of the verdict the prisoner was duly committed to the Taunton Insane Hospital for the remainder of her natural life.

The other indictments above mentioned are still pending.

Indictments for murder, found since the date of the last annual report, have been disposed of as follows: —

Carl Frederick Torno of Webster, indicted in Worcester County, August, 1902, for the murder of Rudolph Torno, at Dudley, June 30, 1902. He was arraigned Aug. 29, 1902, and pleaded not guilty. John E. Sullivan and Charles Haggerty were assigned by the court as counsel for the defendant. On Nov. 10, 1902, the defendant was tried by a jury before Hardy and Waite, JJ. After the introduction of all the evidence, by leave of court and with the consent of the Commonwealth the defendant retracted his plea of not guilty and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Rockwood Hoar.

Michael Kilroy of Boston, indicted in Suffolk County, February, 1902, for the murder of Bridget Kilroy, at Boston, Jan. 26, 1902. He was arraigned Feb. 12, 1902, and

pleaded not guilty. William W. Doherty and Ralph S. Bartlett were assigned by the court as counsel for the defendant. In October, 1902, the defendant was tried by a jury before Hardy and DeCourcy, JJ. The result of the trial was a verdict of murder in the second degree; and on Oct. 10, 1902, the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Oliver Stevens.

CHARLES W. HIMMERMAN of Boston, indicted in Suffolk County, October, 1902, for the murder of Mary E. Himmerman, at Boston, Sept. 5, 1902. He was arraigned Oct. 14, 1902, and pleaded guilty of murder in the first degree; this plea was retracted and on the same day he pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Oliver Stevens.

HERBERT E. HILL of Boston, indicted in Suffolk County, August, 1902, for the murder of Alice C. Riley at Boston, July 8, 1902. After hearing on Aug. 15, 1902, the defendant was adjudged insane by the court and committed to the Worcester Insane Hospital. The case was in charge of District Attorney Oliver Stevens.

JOSEPH WILFRED BLONDIN, *alias* JOSEPH BARNARD, of Boston, indicted in Suffolk County, June, 1902, for the murder of Margaret Emma Blondin at Boston, April 27, 1902. He was arraigned June 20, 1902, and pleaded not guilty. John H. Morrison, James F. Owens and J. B. D. Jaques acted as counsel for the defendant. In December, 1902, the defendant was tried by a jury before Braley and Stevens, JJ. The result was a verdict of murder in the second degree. On Dec. 31, 1902, the defendant was sentenced to State Prison for life. The case was in charge of the Attorney-General, assisted by John D. McLaughlin, Esq., assistant district attorney.

LEON H. HAPGOOD of Rutland, indicted in Worcester County, January, 1902, for the murder of Samson Seaverns at Rutland, Jan. 19, 1902. He was arraigned May 21, 1902, and pleaded not guilty. Later the defendant retracted his former plea, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and thereupon the defendant was sentenced to State Prison for life. Messrs. Stiles and Tatman appeared as counsel for the defendant. The case was in charge of District Attorney Rockwood Hoar.

NINA F. DANFORTH of Newton, indicted in Middlesex County, June, 1902, for the murder of Andrew J. Emery at Framingham, May 17, 1902. She was arraigned June 12, 1902, and pleaded not guilty. Arthur T. Johnson and Franz H. Krebs, Jr., were assigned by the court as counsel for the prisoner. On Nov. 12, 1902, she retracted her plea of not guilty and pleaded guilty of manslaughter. The plea was accepted by the Commonwealth, and she was thereupon sentenced to the house of correction for one year and nine months.

JAMES F. ELISHA of Boston, indicted in Suffolk County, May, 1902, for the murder of Jennie Elisha at Boston, April 15, 1902. He was arraigned May 13, 1902, and pleaded not guilty. James H. Wolff and Joseph G. Holt were assigned by the court as counsel for the defendant. On Dec. 17, 1902, the defendant retracted his former plea of not guilty and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and thereupon he was sentenced to State Prison for life. The case was in charge of District Attorney Oliver Stevens.

BERNARD WEITHAAS of Springfield, indicted in Hampden County, May, 1902, for the murder of Elizabeth Weithaas at Springfield, April 15, 1902. He was arraigned May 19, 1902, and pleaded not guilty. James E. Dunleavy and T. Y. O'Connor were assigned by the court as counsel for the defendant. On Dec. 24, 1902, the defendant retracted his

former plea and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for life. The case was in charge of District Attorney John F. Noxon.

Ceriaco Sorrentino of Boston, indicted in Suffolk County, August, 1902, for the murder of Giuseppe Caruco at Boston, July 10, 1902. He was arraigned Aug. 14, 1902, and pleaded not guilty. On Nov. 26, 1902, he retracted his former plea of not guilty and pleaded guilty of manslaughter. This plea was accepted by the Commonwealth, and on Dec. 31, 1902, the defendant was sentenced to State Prison for not less than eight nor more than twelve years. The case was in charge of District Attorney Oliver Stevens.

Louis Bitzer of Montague, indicted in Franklin County in March, 1902, for the murder of Ida May Columbe at Montague, Dec. 31, 1901. He was arraigned March 18, 1902, and pleaded not guilty. Frederick L. Greene and James J. Leary were assigned by the court as counsel for the defendant. On Dec. 29, 1902, the defendant retracted his former plea and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and thereupon the defendant was sentenced to State Prison for life. The case was in charge of the Attorney-General, assisted by District Attorney Dana Malone.

Louis Bitzer of Montague, indicted in Franklin County, March, 1902, for the murder of Louis Martin Bitzer at Montague, Dec. 31, 1901. The defendant having been sentenced to imprisonment for life upon another indictment, the one above mentioned has been placed on file, which is in effect a final disposition of that case.

The following indictments for murder are now pending: —

Andreas Samiczki of Southwick, indicted in Hampden County, September, 1902, for the murder of Anna Samiczki at Southwick, Sept. 14, 1902. Up to the present time no further proceedings have been had in this case.

DEMETRIO BAGNI of Plymouth, indicted in Plymouth County, February, 1902, for the murder of Elizabeth Ferioli at Plymouth, Oct. 22, 1901. He was arraigned Feb. 28, 1902, and pleaded not guilty. William H. Osborn and John J. Mansfield were assigned by the court as counsel for the defendant. In June, 1902, the defendant was tried by a jury, before Hardy and Stevens, JJ. The jury failed to agree upon a verdict and no further action has been taken. The case has been in charge of Asa P. French, district attorney.

EDWARD CARTER, *alias* GEORGE EDWARDS, and GEORGE H. BLAKE, indicted in Middlesex County, June, 1902, for the murder of Thomas Keefe, at Everett, Feb. 20, 1902. They were arraigned June 12, 1902, and pleaded not guilty. John J. Walsh and Thomas P. Riley were assigned by the court as counsel for the defendants. On Oct. 13, 1902, the defendants were placed on trial by a jury before Harris and Lawton, JJ. The result was a verdict of not guilty for Blake and a verdict of murder in the second degree for Carter. The case was in charge of District Attorney George A. Sanderson.

I recall attention to the suggestions made by my predecessor, the late Hon. Hosea M. Knowlton, in his report of last year, relating to the trial of capital cases, and I fully concur in his opinion that there seems good reason for legislation providing for the trial of such cases before one or more justices of the Superior Court, rather than to adhere to the present requirement of the law, that two or more such justices shall preside at trials. No safeguard to the defendant would be, by this change in procedure, removed or impaired. Any suggested error of law in the trial court would be, as now, open for revision in the Supreme Judicial Court. It is often difficult, and at times impossible, to so arrange the constant and pressing work of the Superior Court as to permit the assignment of two justices for the trial of capital cases without some delay, or without interfering with the regular and necessary work of the court.

Every effort has been made to secure speedy trials, and no case has occurred within my knowledge where the cause of the Commonwealth or of the prisoner has been prejudiced by any postponement of trial, but the possibility should be avoided as far as may be. I therefore renew the recommendations of the former Attorney-General, that the statutes be so amended that capital trials may be conducted by one or more justices of the Superior Court rather than by two or more, as is now required.

The Court of Land Registration.

I concur again in the suggestions made by my predecessor in his last official report with regard to the Court of Land Registration. I am of opinion that its establishment and maintenance are in the line of wise public policy. Its great usefulness and necessity have been long recognized by those familiar with the transfer and record of land titles, and as its procedure and efficient administration have become known to those who have invoked its jurisdiction it has commanded popular approval and confidence through the certainty and permanence of its adjudications. Legislation that will tend to enlarge the sphere of its action, and make its methods and its advantages in determining and fixing titles, and simplifying their transfer and record, more familiar to the public at large, will be in my judgment well advised. And I recommend that loans to savings banks exceeding $20,000 in principal shall be made only upon mortgages of land the title to which has been duly registered by this court.

I am of opinion that it will be well to confer upon this court exclusive original jurisdiction in proceedings for the settlement of title to lands, as upon petition for quieting title and upon writs of entry; adequate provision being made for trial upon appeal or exception of actual questions of fact before a jury in the Superior Court, and of law in that court, and ultimately in the Supreme Judicial Court.

Jurors in Capital Cases.

By immemorial usage, jurors impanelled in capital cases are kept in complete isolation until discharged of their verdict. I entertain grave doubt whether there exists adequate reason for imposing this great personal hardship upon citizens in discharging a public duty. I am led to believe that the unnatural conditions resulting from separation from all the ordinary relations of their lives tend to affect the normal processes of reasoning, and to cause mental and physical uneasiness, to a greater or less extent, preventing concentrated attention to the evidence and issues before them. The law seeks such action by jurors as will reflect normal and conscientious intellectual effort, and conditions tending to preserve rather than to remove this state of mind should be maintained.

The opportunity in case of freedom from restraint, for possible attempt to corrupt the mind of a juror I do not deem of real significance, for I have absolute faith in the moral integrity of citizens chosen to perform this service. The anticipation of the confinement now to be expected doubtless tends, unconsciously perhaps, to induce a juror called for qualification to express such views as may excuse him from serving. In my judgment, this temptation should be removed. Were the requirement of isolation dispensed with I am of opinion that fewer reasons for excuse would appear, and that an improvement in the personnel of juries would be almost certain to result.

Collateral Inheritance Tax.

St. 1902, chapter 473, postpones the time when the collateral inheritance tax upon a devise, descent or bequest to a taxable person, which takes effect in possession or comes into actual enjoyment after the expiration of one or more life estates or a term of years, shall be due and payable until such time as the person or persons shall come into actual possession of the property. It also provides that the executor may settle his account in the Probate Court in such cases without being liable for the tax, although the tax on real estate remains as a lien thereon until paid. In cases

falling within the provisions of this statute it often happens that the tax upon a remainder is deferred for a long term of years. The obligation to meet the tax when due rests only upon the remainderman, and no specific record of such obligations exists in the Probate Court or elsewhere. Under these circumstances it is very difficult to keep the matter in view in the case of personal property, especially where the intervening life estate or term of years is exempt from taxation. Even if proper records could be made and such remainders could be followed up for the purpose of collecting the tax when due, it frequently happens that both the life tenant to whom the property has passed and the remainderman from whom the tax is due are beyond the jurisdiction of the Commonwealth when the property actually vests in the latter, and even with proper notice of the vesting of the property, no collection can be made, as the executor is discharged from liability. It follows that the collection of the tax became practically impossible.

In order to carry out the intent of the Legislature, and to make the statute effective, I suggest that there be added to the existing law some provision similar in purpose to that enacted in Laws of New York, 1892, chapter 399, section 7, which is as follows: —

Any person or corporation beneficially interested in any property chargeable with a tax under this act, and executors, administrators and trustees thereof, may elect within one year from the date of the transfer thereof as herein provided not to pay such tax until the person or persons beneficially interested therein shall come into the actual possession or enjoyment thereof. If it be personal property, the person or persons so electing shall give a bond to the state in penalty of three times the amount of any such tax, with such sureties as the surrogate of the proper county may approve, conditioned for the payment of such tax and interest thereon, at such time or period as the person or persons beneficially interested therein may come into the actual possession or enjoyment of such property, which bond shall be filed in the office of the surrogate. Such bond must be executed and filed and a full return of such property upon oath made to the surrogate within one year from the date of transfer thereof as herein provided, and such bond must be renewed every five years.

If a legatee desiring the benefit of a postponement should be put upon his election, and, choosing to avail himself of the act, should be forced to file a bond or give some other form of security satisfactory to the probate court, and adequate to meet the tax when it falls due, the end desired would be secured.

The provisions of Revised Laws, chapter 15, although definite and exhaustive, do not cover all possible contingencies which may arise under the act. It often happens that the testator makes such complicated disposition of his property as to render the computation of the tax by the methods set forth in the statute extremely difficult, if not impossible. This is particularly the case where the tax is dependent upon the exercise of a discretion confided to the executor or to some trustee. It would greatly facilitate the collection of the inheritance tax in many instances, and would probably meet with general approval of those concerned in the assessment and collection of the tax, if the Treasurer were authorized in such cases to exercise a proper discretion in making adjustment and settlement, and to give a receipt in full upon payment of the amount so fixed and determined.

FIRE MARSHAL'S DEPARTMENT OF THE DISTRICT POLICE.

I am of opinion that the act passed last year, committing to the District Police department the former duties and powers of the Fire Marshal, should be amended so that the aids of the Fire Marshal's department of the District Police shall each have all the powers and be subject to all the duties of members of the detective department of the District Police, and that such aids shall be assigned to the investigation of fires by the deputy chief of the Fire Marshal's department whenever he deems it necessary, and that they may be detailed by the chief of the District Police for service in the detective department whenever the exigencies of the service may require.

The officers of the Fire Marshal's department often have occasion to make an immediate arrest; upon the discovery of facts warranting such action, they should have authority

to do this, without, as might now be the case, enlisting the aid of some other officer, and perhaps through the delay necessarily resulting giving the suspected person an opportunity to escape. Conferring this incidental power upon these officers is in keeping with the purpose and intent of the act as heretofore passed, and will directly tend to increase the efficiency of the entire force.

The assignment of aids of the Fire Marshal's department to detective work will in many instances be as effective as the increase of the force of the detective department of the police force, and will afford an additional local officer for general detective work under the direction of the district attorneys, without impairing in any degree the efficiency of service in investigating fires.

Commitments to Insane Asylums.

I am of opinion that some modification should be made in the statutory law with regard to the commitment of persons found not guilty, by reason of insanity, in capital cases, and perhaps in others as well, so that the commitment shall be ordered by the court to the department for the criminal insane at Bridgewater; and that adequate provision be there made for the confinement of female prisoners, such provision already existing, as I am informed, for the confinement of males.

There seems to me to be good reason for objection to the present system, under which a person, guilty in fact of homicide or murder, but held irresponsible by reason of mental condition, should be confined, and continue, in constant association with other inmates of our insane asylums who are there confined solely by reason of the misfortune of their condition, and without taint of any offence against the law.

The Bertillon System.

I recommend the extension of the so-called Bertillon system of measurement and record of persons convicted of crime so that all persons convicted and committed on sentences for felony shall be so measured and recorded. The restrictive provisions relating to the publication of these

records, as now fixed by the law, sufficiently prevent any injustice to the convict through undue publication, since, in effect, the record can be disclosed only in the event of a new arrest of the convict, and then only to public officials in connection with the public service. At present the law requires the measurement and record only in cases where the sentence imposed is of imprisonment for a term not less than three years, a limitation that is in my opinion illogical. Conviction of felony is of itself evidence of a serious infraction of the law, irrespective of the term of sentence imposed. The record of the conviction, even of misdemeanor, is permanently preserved in the court records, to be used ever afterwards, if occasion arises, as evidence to impeach the credibility of the convict if he offer his testimony in a court. The stigma now attending the conviction of crime is not appreciably increased by the preservation of the physical identity of the convict, when his identity by name is already inseparably attached to the record of his offence. Every officer who has had experience in the prosecution of crime knows that there are many offenders, who, moving from one State or jurisdiction to another, are apprehended, but, there being no means of identifying them with former offences, are treated as first offenders, and accordingly are punished by the imposition of short terms, almost always less than three years. By the extension of the physical record system, in the class of cases referred to, adequate sentences would result, with better protection to the public.

Office of the Attorney-General.

I respectfully recommend that the office of chief clerk of this department be established. The voluminous records incident to the work such officer is required to perform, the intelligence, experience and responsible care necessary for their proper entry, classification and preservation will, in my judgment, fully justify the creation of the office, and it will entail no substantial increase in expenditure for salary.

I make grateful acknowledgment of the personal and

official obligation I owe to the late Attorney-General Knowlton. With characteristic generosity of heart and mind he gave me every assistance and encouragement upon my undertaking the discharge of the responsible duties of this department. His opinions have illumined every field of my official investigation, his example I have found my safest guide. His lamented death has not ended his service to the Commonwealth, for the principles he defined, his high ideals of fidelity to duty, his fearless vindication of the law which makes the safety of the Commonwealth, must be reflected in the administration of those who follow him. His services and his memory will remain a vital and potent influence for good in our civic life.

Mr. James Mott Hallowell and Mr. Franklin T. Hammond, former assistant attorneys-general, resigned their respective positions to enter into private business association with their former chief. They also have generously and ably rendered every assistance to their successors who have taken up the work assigned to them.

I deeply regret that Mr. Frederick E. Hurd, formerly assistant attorney-general, has been prevented by ill health from performing the duties he has heretofore so admirably discharged. At his request I was obliged to accept his resignation, taking effect on the first day of September last. His work was always of the very highest order, and of inestimable value to the State.

This department has been fortunate in being able to retain the services of Mr. Arthur W. DeGoosh, Mr. Frederick H. Nash and Mr. Frederic B. Greenhalge as assistant attorneys-general.

To provide for the vacancies referred to I have appointed Mr. Ralph A. Stewart of Worcester and Mr. Robert G. Dodge of Newburyport as assistants.

Appended to this report are printed the principal opinions prepared during the current year.

Respectfully submitted,

HERBERT PARKER,
Attorney-General.

OPINIONS.

Towns — Public Library — Support.

A library, situated in a town, to which the inhabitants thereof have free access, and of which they have the use, although it is not owned or controlled by the town, is a public library within the meaning of R. L., c. 102, § 163, which provides that money received from the issuance of dog licenses shall be returned to cities and towns to be expended for the support of public libraries or schools.

JAN. 18, 1902.

Hon. C. B. TILLINGHAST, *Chairman, Free Public Library Commission.*

DEAR SIR: — Your letter of January 16 requests the opinion of the Attorney-General upon the question whether a town may lawfully appropriate money received from dog licenses to the support and maintenance of any library to which the inhabitants have free access and of which they have the use, although such library is not owned and controlled by the town.

R. L., c. 102, § 163, provides that money received under the provisions relating to dogs shall be paid back to the treasurers of the cities and towns, "and the money so refunded shall be expended for the support of public libraries or schools;" R. L., c. 25, § 15, provides that a town may appropriate money for the following purposes, among others: "For the establishment, maintenance or increase of a public library therein, and for the erection or provision of suitable buildings or rooms therefor;" and "For maintaining a library therein, to which the inhabitants have free access and of which they have the use, and for establishing and maintaining a public reading-room in connection with and under the control of the managers of such library."

The question is, whether a library not owned and controlled by the town, yet open to the free access and use of the inhabitants of the town, is a public library within the meaning of chapter 102, section 163. The apparent argument against including such a library within the phrase "public library" is that in chapter 25, section 15, above quoted, the Legislature seems to make a distinction between such library and a public library, by providing, in separate paragraphs, for their maintenance. I am of opinion,

however, that no such distinction was intended, and that, whether a library is owned by the town or not, dog license money may be appropriated to it so long as the inhabitants of the town have free access to it.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Trust Company — Place of Business — Branch Office.

A trust company may legally receive or disburse money at a place other than its main office; and, subject to the provisions of R. L., c. 116, § 35, may purchase and hold real estate for the purpose of maintaining a branch office.

JAN. 20, 1902.

Hon. STARKES WHITON, *Chairman, Board of Savings Bank Commissioners.*

DEAR SIR: — The first question submitted by your letter is, whether a trust company, subject to the provisions of R. L., c. 116, may receive or pay out money at any place other than at its main office.

Receiving deposits and paying checks at a branch office is incidental to the business of a trust company, and may be done unless prohibited by statute. R. L., c. 116 (the act relating to trust companies), contains no such prohibition. The act relating to banks and banking (R. L., c. 115), however, provides as follows: "Section 30. A bank shall carry on at its banking house only the usual business of banking, and no loan or discount shall be made, nor shall a bill or note be issued by said bank, or by any person on its account, in any other place than at its banking house." There is a similar prohibition in the law regulating savings banks (R. L., c. 113, § 20) and co-operative banks (R. L., c. 114, § 27).

Since our statutes have made this distinction between trust companies and other banking institutions, I am of opinion that your question must be answered in the affirmative. See *Nash* v. *Brown*, 165 Mass. 384.

Your second inquiry is as follows: "Can such company, hiring and occupying offices for its general business, purchase and hold other real estate in the same city for an office in which to receive and pay out money?" This question is answered by R. L., c. 116, § 35, which is as follows: "Such corporation may hold real estate unencumbered by mortgage suitable for the transaction of its business to an amount including the cost of alterations and additions in the nature of permanent fixtures, not exceeding twenty-five per cent of its capital actually paid in, and

in no case to exceed two hundred and fifty thousand dollars; but the provisions of this section shall not require such corporation to change an investment legally made prior to the eighteenth day of April in the year eighteen hundred and ninety-four."

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Registered Pharmacist — Examination — Inability of Candidate to understand the English Language.

A person who presents himself as a candidate for examination for registration as a pharmacist is not necessarily debarred therefrom because he is unable to speak, read or write the English language.

JAN. 22, 1902.

AMOS K. TILDEN, Esq., *Secretary, Board of Registration in Pharmacy.*

DEAR SIR: — Your letter requires the opinion of the Attorney-General upon the question whether your Board is required by law to examine an applicant for registration who is unable to speak, read or write the English language.

The statute defining your duty is R. L., c. 76, § 14: "A person who desires to do business as a pharmacist shall, upon payment of five dollars, be entitled to an examination, and if found qualified, shall be registered as a pharmacist, and shall receive a certificate signed by the president and secretary of said board."

I am aware of no provision of law which denies to any person the right to enter upon legitimate fields of labor or enterprise, for the sole reason that he is unacquainted with the English language. Whether such a person is qualified to be registered as a pharmacist is a question for your Board alone.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Pauper — Settlement.

A widow, owning and occupying an estate of inheritance or freehold for three consecutive years, may thereby acquire a settlement, in accordance with the provisions of R. L., c. 80, § 1, cl. 4.

Under the provisions of R. L., c. 80, § 1, cl. 5, not only the assessment of the taxes specified therein but also the payment thereof must be made within a period of five consecutive years.

JAN. 23, 1902.

J. F. LEWIS, M.D., *Superintendent, State Adult Poor.*

DEAR SIR: — Your letter of January 18 requests the opinion of the Attorney-General upon the following questions: —

1. "Can a widow obtain a settlement in a town by ownership and occupancy of real estate for three years under R. L., c. 80, § 1, cl. 4?"

This clause provides that a person of the age of twenty-one years, who has an estate of inheritance or freehold in any place within the Commonwealth, and lives thereon three consecutive years, shall thereby acquire a settlement in such place. I am of the opinion that under this statute a widow may obtain a settlement by fulfilling the requirements therein set forth. *Orleans* v. *Chatham*, 2 Pick. 29. See *Spencer* v. *Leicester*, 140 Mass. 224.

2. "A pauper who has been a resident of the city of Cambridge from May 1, 1894, to the present time, was assessed poll taxes in 1894, 1895 and 1896, which taxes were paid on Oct. 17, 1895, Jan. 12, 1898, and Nov. 13, 1900, respectively. Has such pauper a legal settlement in the city of Cambridge under the provisions of R. L., c. 80, § 1, cl. 5?"

This clause provides that a person of the age of twenty-one years, who resides in any place within this Commonwealth for five consecutive years, and within that time pays all State, county, city or town taxes, duly assessed on his poll or estate for any three years within that time, shall thereby acquire a settlement in such place. I am of the opinion that it was clearly the intention of the Legislature to require that not only the assessment of the specified taxes, but also the payment thereof, should be made within the period of five consecutive years. See P. S., c. 83, § 1, cl. 5; 1 Op. Atty.-Gen., 519; St. 1898, c. 425, § 1.

It follows, therefore, that the pauper in question did not acquire a settlement in Cambridge.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Militia — Board of Examiners — Commissioned Officer — Inability to appear for Examination by Reason of Sickness.

The Board of Examiners may accept competent proof of the inability of an officer to appear before such Board for examination within the limit of time required by R. L., c. 16, § 57; and, if such inability was occasioned by ill health, may postpone the time of examination.

FEB. 6, 1902

Maj.-Gen. SAMUEL DALTON, *Adjutant-General.*

DEAR SIR: — You inquire, in your letter of January 25 to this department: First, if an officer, duly elected and commissioned in the militia, and ordered to appear for examination, as required,

within forty days, and who, by reason of sickness, fails to appear, and, as evidence of his inability to appear from such cause, furnishes to the Board of Examiners the certificate of his attending physician, does such officer come within the provisions of R. L., c. 16, § 57? Second, is it obligatory that such officer who did appear before the examining Board after the expiration of forty days, and was examined and found competent, must be discharged?

To your first question I have to say that, while the language of the statute to which you refer is in form directory, it should be construed liberally enough to permit the Board of Examiners to accept competent proof of an officer's inability to appear before it within the required limit of time; and the Board of Examiners, being satisfied that the inability was caused by ill health, may, in my opinion, postpone the time of examination, and the examination then held would be within the intent and purpose of the statute.

To your second question I have to say that I am of opinion that, if the officer be found qualified upon such postponed examination, he neither ought to, nor must, be discharged from the service; but the result of such examination would be the same as if the examination had been held within the limit of time fixed by the statute.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Commissioners on Fisheries and Game — Protection of Lobsters — Short Lobsters.

R. L., c. 91, § 88, in terms makes the possession of protected lobsters an offence, without regard to the place where they were caught or the intent of the possessor as to their disposition.

MARCH 14, 1902.

JOSEPH W. COLLINS, Esq.,
Chairman, Commissioners on Fisheries and Game.

DEAR SIR: — You request the opinion of the Attorney-General upon the construction of the statute relating to lobsters.

R. L., c. 91, § 88, provides that whoever sells or offers for sale, or has in his possession, an uncooked lobster less than ten and one-half inches in length, shall forfeit a penalty for every such lobster.

First. — This section in terms makes it an offence to have in one's possession protected lobsters, without regard to the place where they were caught, and without regard to the intent of the person in possession as to their disposition. It applies as well to

lobsters imported from other States or countries as to lobsters caught within the waters of this Commonwealth. Its evident object is to prevent Massachusetts lobsters from being sold under pretence of their having been imported. *Commonwealth* v. *Savage*, 155 Mass. 278.

It is to be noted that the statute makes a distinction between short lobsters and egg-bearing lobsters. In section 86 the penalty is provided only for selling egg-bearing lobsters, or having them in one's possession with intent to sell them.

Second. — In the event that State officers, duly authorized to enforce the fish and game laws, find among packages of imported lobsters any, the possession of which is prohibited, they may seize such lobsters and put them into Massachusetts waters. R. L., c. 91, § 91. But if lobsters so found are in fact merely in transit through this Commonwealth to another jurisdiction, with no intent whatever to make disposition of them here, the authority to make seizures is not, in my opinion, clear. See *Commonwealth* v. *Young*, 165 Mass. 396.

Third. — The fact that a Massachusetts dealer receives protected lobsters from the British Provinces on a way-bill to Boston, though he subsequently ships them without the Commonwealth, may warrant a finding that he was illegally in possession of them. Whether he was a mere forwarding agent for the foreign owners is a question to be determined only from the facts of each case. If it were proved that such dealer was a mere forwarding agent, and the protected lobsters were found here only in transit to another jurisdiction, it is not settled that such facts would be a valid defence. In *Commonwealth* v. *Young*, *supra*, this question is expressly left open.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Civil Service — Employee — Discharge — Reinstatement.

The discharge of an employee by an official lawfully empowered thereto, duly certified to and recorded by the Civil Service Commission, cannot be withdrawn and such employee reinstated by the successor in office of such official.

APRIL 3, 1902.

Hon. CHARLES THEODORE RUSSELL, *Chairman, Civil Service Commission.*

DEAR SIR: — In answer to your inquiry set forth in your letter of February 15, I state my opinion upon the several points as follows: —

The facts upon which the inquiry is based are plainly and substantially set forth in your letter, and I understand them to be in effect as follows: One Patrick Geoghegan was an inspector of work in the street department of Boston, where he had been employed for many years prior to March 25, 1901, when he was discharged by the then superintendent of streets, having authority to make such discharge. A due record was made, stating that the cause of discharge was for the good of the service. The position formerly held by Geoghegan was included within civil service classifications. The discharge was duly reported to the Civil Service Commission.

I understand now that the superintendent of streets who made the discharge has retired from office, and a successor is now acting in his place. The latter now submits to your Board a request that he be permitted to withdraw the discharge, and thereby restore the former employee to his place. The reason suggested for this withdrawal is that the present superintendent of streets is of the opinion that the discharge was based upon errors of fact, or was in fact unjustifiable, the discharge not being impeached upon any ground of a clerical error in the record, but upon the facts which the record correctly sets forth.

I am of the opinion that the discharge, having been made by one lawfully empowered to make it, and it having been duly recorded and certified to your Board, must be held, for the purposes of your administration, to be conclusive. I am of the opinion that you may not and ought not to consent to the withdrawal of the discharge as suggested by the present superintendent of streets, and, indeed, I know of no authority that would permit you to give this permission. Assuming, therefore, as we must, that, the discharge having been made, a vacancy in the position now exists, it can be filled only in compliance with the rules of the commission by a new appointment.

The law appears to be perfectly clear, and the reason for the law is as plainly evident; for if, upon every change of administration in any department of service subject to the ruling of your commission, the records of discharges or adjudications by former incumbents of office were to be reviewed, vacated or set aside, obviously great confusion would result, and the plain intent of the civil service law would be evaded.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Board of Commissioners of Savings Banks — Investments for Savings Banks — Bonds of Town of Danbury, Conn. — Valuation — Town Assessors.

In determining whether or not bonds issued by the town of Danbury, Conn., may be a legal investment for Massachusetts savings banks, under the provisions of R. L., c. 113, § 26, which permits investment to be made in the bonds of any town in Connecticut whose net indebtedness does not exceed three per cent. of the last preceding valuation of the property therein for the assessment of taxes, the Board of Commissioners of Savings Banks must be guided by the valuation of the town assessors, and not by that of the State Board of Equalization of Connecticut, whose function under the laws of that State is simply to adjust the valuations among the several towns, so that the burden of the State tax may bear equally upon them.

April 8, 1902.

Hon. Starkes Whiton, *Chairman, Board of Savings Bank Commissioners.*

Dear Sir: — You request my opinion whether an issue of bonds by the town of Danbury, Conn., may be a legal investment for Massachusetts savings banks.

R. L., c. 113, § 26, provides that such investment may be made in the bonds of any town of Connecticut whose net indebtedness does not exceed three per cent. of the "last preceding valuation of the property therein for the assessment of taxes." The last assessed valuation of the property of Danbury, as reported by the town to the State Board of Equalization, was $7,978,801. To this the State Board added $5,110,000, making the last valuation of Danbury, upon which as a basis State taxes are imposed, $13,088,801. The net indebtedness of the town, including this bond issue, is more than three per cent. of the last town valuation and less than three per cent. of the last State valuation; therefore, it is necessary to decide which is the valuation contemplated by our statute.

The last valuation by the State Board, being a valuation of the property in the town for the assessment of State taxes, is in a sense within the letter of the statute. It is the completed valuation which, for the purposes of the State tax, must be substituted by the town clerk for the valuation as made up by the town authorities. Since a town might evade its proper share of the State tax by making a low valuation and adopting a high rate, the designed effect of the State Board's action is to hold each town to its fair share of the burden. The State Board, however, does not make a revaluation in detail of the items appraised by the town assessors; and, in my opinion, the result which it reaches is rather an esti-

mate of the town's share of the public burden than a strict valuation of the town's property, such as our statute contemplates.

The proceedings required by the law of Connecticut, G. S. §§ 3815 to 3894, are in brief as follows: Each town assessor equalizes his list of valuations and lodges it in the town clerk's office on or before December 31. Thereupon the Board of Relief, a town Board, meets, and determines all appeals and equalizes and adjusts the assessed valuations of all the assessment lists. From the action of this Board appeal lies to the Superior Court. The town clerk, on or before March 1, sends an abstract of the lists thus corrected by the Board of Relief to the State comptroller. Then the State Board of Equalization, consisting of the comptroller and treasurer, meets to "equalize and adjust the assessment lists of each town by adding to or deducting from its lists or any part thereof such amount as, when compared with the valuations of other towns, will equalize the same." These lists, after they have been so equalized and adjusted, constitute the general list of the State upon which State taxes are imposed. Thereupon the town clerk is notified of any change made by the State Board. He makes his town list correspond, and State taxes are levied and collected on the list as so modified.

Valuation is a judicial process. There must be some sort of opportunity to be heard on the question of value, else the tax payer's property is taken without due process of law. See *Hagar* v. *Reclamation District*, 111 U. S. 701; *Kentucky Railroad Tax Cases*, 115 U. S. 321. This is afforded by the proceedings in the equalization by the Board of Relief, with appeal to the Superior Court. There can be no question, therefore, that the valuation of $7,978,801 is a legal one.

The State Board, on the other hand, determines without a hearing, and adds to the town valuations with no statutory limit upon its discretion. In the present case it has nearly doubled the valuation of Danbury. Without suggesting that in this instance it has exceeded its power, I think the Board might increase the valuation of a town to such an extent that the increased tax required of a town would amount to a taking of property without due process of law, or to an unreasonable discrimination against the town. *In re* de las Casas, 180 Mass. 471.

In view of the facts that the town valuation as equalized by the Board of Relief is undeniably valid; that the function of the State Board of Equalization is simply to adjust the valuations among the towns so that the State tax may bear equally upon them; that this adjustment is liable to possible abuse, and is in strictness not a

valuation of property within the town at all, — I am of the opinion that your Board should be governed by the valuation of the town assessors.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Public Parks or Boulevards — Regulation of Advertisements — Police Power — Public Nuisance — Compensation.

Local authorities in the various cities and towns of the Commonwealth have no authority under existing laws to regulate or restrict the display of advertisements beyond the limits of public parks, boulevards and ways.

A bill providing that the authorities having charge of parks or parkways may make such reasonable rules and regulations respecting the display of signs, posters or advertisements, near and visible from public parks or boulevards, as they may deem necessary for preserving the objects for which parks or boulevards are established and maintained, and that, after publication of such regulations, any sign, poster or advertisement maintained in violation of them shall be a public nuisance, is a valid exercise of the police power, and neither owners of property affected, nor persons having contracts for advertising prevented thereby from performing the same, would be entitled to compensation.

APRIL 8, 1902.

Hon. JAMES J. MYERS, *Speaker of the House of Representatives.*

DEAR SIR: — I have the honor to acknowledge the receipt of the order of the House of Representatives, adopted March 20, 1902, requiring my opinion upon the following questions, viz.: —

"1. In case Senate Bill No. 57, House Bill No. 621, House Bill No. 811, or any similar bill regulating and restricting the display of signs, posters and advertisements on or near any public parks and boulevards, should be enacted into law, would owners of property affected by such legislation, or persons having contracts for advertising which could not be lawfully performed by reason of such legislation, be entitled to compensation?

"2. If the persons referred to in the foregoing questions are entitled to compensation, can the General Court, by any form of statute, deprive them of that right or prevent the right from coming into existence?

"3. Have the local authorities in the various cities and towns of the Commonwealth authority under existing laws to regulate and restrict the display of advertisements on or near public parks and boulevards?"

In the consideration of these inquiries, I take them out of the

order in which they are presented. In answer to the third inquiry, I am of opinion that the local authorities in the various cities and towns of the Commonwealth have power, under existing laws, to regulate and restrict the display of advertisements only within the limits of public parks, boulevards and public ways. At the boundary of private land their authority ceases.

The second inquiry is stated in this form: "If the persons (owning property affected by the proposed legislation, or having contracts for advertising which could not be lawfully performed by reason of such legislation) are entitled to compensation, can the General Court, by any form of statute, deprive them of that right or prevent the right from coming into existence?"

Confining myself to the precise form of the question, I reply that no statute nor phrase of legislation can constitutionally deprive a citizen of compensation to which he is lawfully entitled. It may be, however, that this direct reply does not measure the full scope of the inquiry intended by the Honorable House of Representatives to be transmitted to me.

I answer further, therefore, that I am of opinion that the Legislature may, within the lawful exercise of the police power, impose restrictions upon the use and enjoyment of private property, and that no right to recover damages is thereby created, the reason being that no private right in such case has been violated, and no property of the citizen taken, since all ownership of property is conditioned upon, and subject to, the right of the public, exercised through legislative authority, to restrict the enjoyment of private property in such reasonable manner and to such reasonable degree as the public safety and welfare may require. The exercise of this police power must, however, always be conditioned upon the circumstances which gave rise to its invocation. Not every taking, nor restriction, of the use of property, by public authority and without compensation, can be justified under the police power. The restriction must be, if not necessary, at least reasonable. If it be the intent of the Legislature to exercise this police power, it must be unequivocally expressed in the act, and this may, perhaps, best be accomplished by making no provision for compensation. There must be no conditional nor alternative provision in this regard. If the act be a lawful exercise of police power, the owner of property has, and can have, no right to compensation. If the legislation be not within the lawful limitation of the police power, any impairment of property rights thereunder would be inoperative, as unconstitutional. I am led, then, to consider the limitations which define the scope of this police power, upon the issues raised

by the first inquiry of the Honorable House of Representatives, which is stated as follows: "In case Senate Bill No. 57, House Bill No. 621, House Bill No. 811, or any similar bill regulating and restricting the display of signs, posters and advertisements on or near public parks and boulevards, should be enacted into law, would owners of property affected by such legislation, or persons having contracts for advertising which could not be lawfully performed by reason of such legislation, be entitled to compensation?"

Senate Bill No. 57 differs from the two House bills, in that it gives the local authorities power to determine the character of all offences. Such power might be exercised in such a way as to make the statute objectionable. This bill and House Bill No. 211 fix a limit in feet beyond which the rules of the park authorities shall have no effect. In my opinion, such limitation is unnecessary to the validity of the act, and is arbitrary in its effect.

I discuss, therefore, only House Bill No. 621, which seems best designed to accomplish what I assume to be the intent of the Legislature, and carefully guards the rights of property owners.

The bill provides that the authorities having charge of parks or parkways may make such reasonable rules and regulations respecting the display of signs, posters or advertisements, near, and visible from, public parks or boulevards, as they may deem necessary for preserving the objects for which such parks or boulevards are established or maintained; and that, after publication of the regulations, any sign, poster or advertisement maintained in violation of them shall be a public nuisance.

Any use of private property which materially interferes with the public comfort, except in those cases where the reasonable requirements of the owner afford him justification or excuse, is a nuisance. Noises and odors have always been treated as nuisances, even without legislative adjudication that they are unwholesome. *Davis* v. *Sawyer*, 133 Mass. 289; *Commonwealth* v. *Harris*, 101 Mass. 29; *Commonwealth* v. *Perry*, 139 Mass. 198.

There is no legal reason why an offence to the eyes should have a different standing from an offence to the other organs. To strike the unwilling ear is in principle the same as to catch the unwilling eye. Obnoxious signs have rarely been held to be actionable nuisances, because only lately has the attention of the courts been called to this aggressive method of disfiguring the landscape.

An advertisement upon private land anywhere may be a public nuisance. In every case it would be a question of what is reasonable under the circumstances. The right to put glaring signs where people may not escape them is measured by the degree of annoyance

to which the public may be reasonably required to submit for the benefit of private interests. The standard must be determined by the effect of posters upon people generally, in the locality where they are put, — not by their effect upon those who are peculiarly sensitive, nor upon those, on the other hand, whose optic nerves will bear the harshest stimulation without inconvenience. The Legislature may very appropriately recognize and deal with the effect upon people in general of unrestrained scenic advertising, and take measures for its proper repression; and it has often declared certain conditions or objects to be nuisances in themselves, and provided that they may be regulated and controlled by local authorities. See *Train* v. *Boston Disinfecting Co.*, 144 Mass. 523; *Langmaid* v. *Reed*, 159 Mass. 409; *Newton* v. *Joyce*, 166 Mass. 83.

Persons whose property is affected by such restrictions have no right to compensation, because one of the incidents to property is a condition that it shall not be so used as unreasonably to impair the interests of the community. See *Commonwealth* v. *Gilbert*, 160 Mass. 157.

Similar acts have generally been upheld. In *ex parte* Casinello, 62 Cal. 538, an ordinance giving the superintendent of streets power to determine where on private land rubbish and broken crockery-ware might be dumped was declared valid; so an ordinance prohibiting the beating of a drum on the streets without a permit, — *re* Flaherty, 27 L. R. A. 529 (Cal.); so a law declaring dense smoke a public nuisance was upheld on the ground that the public comfort was involved, it being immaterial whether such smoke was dangerous to health or to property, — *Moses* v. *United States*, 16 App. D. C. 428; likewise an ordinance that no person should blast rocks without a permit from the aldermen was sustained, — *Commonwealth* v. *Parks*, 155 Mass. 531; and a statute that no public bowling-alley should be open after six o'clock in the afternoon, — *Commonwealth* v. *Colton*, 8 Gray, 488. There is no vested right in individuals to be exempt from police regulations.

It is to be specially noted that in other States advertising has been regulated throughout whole cities; and the legislation has been, when attacked, sustained, on the ground that the views in a city, if beautiful and unobstructed, constitute one of its chief attractions, and in that way add to the comfort and well-being of its people. *In re* Wilshire, 103 Fed. Rep. 620; *Rochester* v. *West*, 164 N. Y. 510; *The Gunning System* v. *Buffalo*, N. Y. Supreme Court, App. Div. (Not yet published.)

It is, however, unnecessary, under the order of the Honorable

House of Representatives, to consider the power of the Legislature to restrict bill boards everywhere. For especial reasons, its power may be properly exercised in case of parks and boulevards.

In *Attorney-General* v. *Williams*, 174 Mass. 476, at 479, in discussing the well-established principle that the power of eminent domain may be exercised for the sole purpose of educating the public taste, the court says: "The grounds on which public parks are desired are various. They are to be enjoyed by the people who use them. They are expected to minister, not only to the grosser senses, but also to the love of the beautiful in nature in the varied forms which the changing seasons bring. Their value is enhanced by such touches of art as help to produce pleasing and satisfactory effects on the emotional and spiritual side of our nature. Their influence should be uplifting, and in the highest sense, educational. If wisely planned and properly cared for, they promote the mental as well as the physical health of the people. For this reason it has always been deemed proper to expend money in the care and adornment of them, to make them beautiful and enjoyable. Their æsthetic effect never has been thought unworthy of careful consideration by those best qualified to appreciate it."

Since the public good justified the spending of money to produce an æsthetic effect, the court will not hold that a reasonable regulation to preserve the effect for which the public money was spent is beyond the power of the Legislature.

The purpose of educating the public taste by means of parks being declared by the court a public one, and the Legislature being of opinion that the public comfort makes some regulation of the use of private property visible from them needful, the only limit upon the Legislature's power to regulate such use without compensation is that the regulation must not be clearly unreasonable. This bill does not authorize any except reasonable rules. It wisely leaves it to the local boards to formulate the rules, as these should vary according to the needs of the particular locality. Since it lies with the Supreme Court ultimately to determine whether any particular rule is reasonable, there can be no violation of the constitution in this enactment.

The Legislature may delegate to such boards power to make rules, and provide that they may be enforced by suitable penalties. This is not a delegation of the power to enact laws. It is merely a delegation of administrative powers and duties. See opinion of the Justices, 138 Mass. 601.

A person who has a contract for advertising, which this enact-

ment makes illegal, has no more sacred right to be immune from such regulations than the one who owns the property upon which the contract was to be performed. All contracts are subject to such exercise of legislative power. See *Salem* v. *Maynes*, 123 Mass. 372.

Manifestly, neither party to such a contract, upon its becoming illegal by legislative enactment, can maintain an action against the other for its breach. See *Hughes* v. *Wamsutta Mills*, 11 Allen, 201; *Commonwealth* v. *Overby*, 80 Ky. 208; *Bailey* v. *De Crespigny*, L. R. 4 Q. B. 180.

In my opinion, therefore, in case this bill is enacted into law, neither owners of property affected thereby, nor persons having contracts for advertising prevented thereby from performing the same, would be entitled to compensation.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Metropolitan Water and Sewerage Board — Authority to install Meters.

The Metropolitan Water and Sewerage Board is authorized, under St. 1895, c. 488, to install a system of meters for the purpose of securing a more efficient distribution of water to the communities which are supplied by it.

APRIL 10, 1902.

Hon. HENRY H. SPRAGUE,
Chairman, Metropolitan Water and Sewerage Board.

DEAR SIR: — Your letter of April 7 requests my opinion whether your Board has power, under the water act, so called, to introduce meters by which the amount of water supplied to each municipality by your Board may be determined with reasonable accuracy; and you further inform me that, in the opinion of your chief engineer, sufficient advantages will arise from the system of meters through the greater facilities afforded for detecting breaks and leakages, and for the more efficient maintenance and economical administration of the work of distribution, to justify the necessary expenditure of money for that purpose.

I reply that, such being the facts, in my opinion the statute creating your Board (St. 1895, c. 488) gives it authority, as incident to the discharge of its prescribed duties, to install a system of meters to secure a more efficient distribution to the communities, and to ensure the proper conservation of the water which it is required to furnish them.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Oleomargarine — Label on Package.

R. L., c. 56, §§ 36 and 48, relating to marks on wrappers in cases of the sale of oleomargarine or renovated butter, is sufficiently complied with if the individual packages containing such merchandise are plainly marked by labels setting forth the contents; and where several packages, one of which contains oleomargarine, and is so marked, are enclosed in a common wrapper, it is unnecessary that such wrapper should also be labelled.

APRIL 11, 1902.

GEORGE M. WHITAKER, Esq., *Agent, Dairy Bureau.*

DEAR SIR: — I have your letters of April 7, in which, referring to sections 36 and 48 of chapter 56 of the Revised Laws, relating to marks on wrappers in cases of the sale of oleomargarine or renovated butter, you ask my opinion, upon the assumption that two or more purchases are made at a store, and all packages are placed in an outside wrapper for the convenience of the customer in diminishing the number of parcels, whether the law requires the distinctive mark on the outside of such parcel containing the specific parcels of merchandise which are themselves required to be labelled. You further inquire whether the law would be complied with if the required mark is on the outside of each of the individual packages within the package as finally made up for the convenience of the customer.

I am of the opinion that the law does not require that the outside of the parcel containing the several parcels of enclosed merchandise shall bear the specific label, if such be upon each of the parcels originally made up and delivered to the purchaser. Such delivery is, in my opinion, the delivery contemplated by the statute; and if, after such delivery, the customer requests, and in compliance with such request, expressed or implied, the seller, as agent for the purchaser, makes up the larger bundle, such transaction is no part of the original delivery; and, the law having been complied with as to each of the original packages, no further labels need be affixed by the seller.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Side Arms — Lithuanian St. Kaziner Benefit Society — Parade — Military Organizations.

The Lithuanian St. Kaziner Benefit Society of Haverhill, a corporation organized under the general laws for purposes of benevolence and charity, is not within the provisions of R. L., c. 16, § 147, and may not, therefore, parade with side arms. In the absence of legislative enactment conferring the right to carry side arms, there is no authority adequate to grant such permission.

R. L., c. 16, § 147, providing that "any organizations heretofore authorized thereto by law may parade with side arms," is not limited to military organizations, but includes any organization which has been so authorized by law.

APRIL 11, 1902.

Brig.-Gen. SAMUEL DALTON, *Adjutant-General.*

DEAR SIR: — I have received your communication of April 4, requiring my opinion upon the matter of the petition of Matieus Bunker, secretary of the Lithuanian St. Kaziner Benefit Society of Haverhill, that such society may be permitted to parade with side arms. It is stated that the society has been legally incorporated under the laws of this Commonwealth, and I assume that to be the fact. I am not advised, however, whether the society is so organized under the general laws, or by special charter. From the tenor of the allegations of the petition, however, I believe I may safely assume, for the purpose of my reply to you, that the society has no special charter, but is organized under the general laws as a corporation the purpose of which is benevolence and charity. I must, therefore, further assume that the society does not come within the provisions of R. L., c. 16, § 147, as having been heretofore authorized by law to parade with side arms.

This question of express authority is a question of fact; and, if it be true that the authority has heretofore been expressly given by law, there would be no further occasion to deal with your inquiries. If I am right in the assumption that no such express authority has been given, it is clear to my mind that no such authority exists, and you cannot confer it.

You further inquire if permission can be given to this society to parade with side arms, pending the enactment of law granting authority to do so. The very suggestion that the society is awaiting the enactment of some law giving it the authority it desires makes it apparent that no such authority now exists, and may be granted; so that here, again, in my opinion, you are precl from giving the desired permission.

In answer to your third inquiry, I have to say that I am of opinion that permission to parade with side arms must

by legislative enactment. In the absence of such provision, there is no other authority adequate to give the permission sought for.

In answer to the fourth inquiry, I have to say that, if this society has petitioned the Legislature for an enactment giving it the authority it desires, the pendency of such act would require the society to await the will of the Legislature.

Your last inquiry I understand to be in effect a question whether the act which recites that "any organization heretofore authorized thereto by law" applies exclusively to military organizations, or extends as well to any association, military or otherwise. I believe that the words are to be taken in their more comprehensive meaning, and to refer to any organization whatever which has been so authorized by law. Of course the statutes giving such authority by their very terms define the organization to which the authority extends; and it would be necessary to examine each of such statutes, to ascertain the extent of the authority thereby granted.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Metropolitan Water and Sewerage Board — Duty to provide for Existing Pipe Lines — Report of State Board of Health for 1895 — Alterations in Direction of Pipe Lines — Excavations in Streets — City Ordinances.

1. Under the provisions of St. 1895, c. 488, the Metropolitan Water and Sewerage Board has authority to alter the courses or directions of pipe lines which such statute requires it to construct, even if such alterations are in detail at variance with the scheme suggested in outline by the report of the State Board of Health for 1895, therein referred to.
2. A provision in the charter of the city of Newton, that no public street shall be dug up without first obtaining the written approval of the mayor, cannot be construed to impose a restriction upon the Metropolitan Water and Sewerage Board, acting for and in behalf of the Commonwealth in the prosecution of the work authorized by St. 1895, c. 488.
3. In laying pipes the Board must have regard to existing pipes or conduits in the streets, and to any definite existing plan for the future construction of additional pipe lines by the city; but it cannot bind itself to make provision for pipes not now in existence nor a part of any adopted plan.

APRIL 12, 1902.

Hon. HENRY H. SPRAGUE,

Chairman, Metropolitan Water and Sewerage Board.

DEAR SIR: — I beg to acknowledge your communication of April 4, asking my opinion as to the rights and powers of the

Metropolitan Water and Sewerage Board in laying and maintaining pipe lines in the streets of the city of Newton. Your communication informs me that the pipe lines intended to be laid are extensions of the Weston aqueduct from its end in Weston near the Charles River to the Chestnut hill reservoir, through portions of the metropolitan district in which Newton is included.

By section 3 of chapter 488 of the Acts of the year 1895, the Board was required to construct a system of metropolitan water works substantially in accordance with the plans and recommendations of the State Board of Health contained in their report of the year 1895. The building of this Weston aqueduct was a part of the general scheme so recommended by the State Board of Health, though its immediate construction was postponed. The report of the State Board of Health refers to the necessity of the Weston aqueduct, and of pipes to be laid from it through the metropolitan district. Estimates were also given of the cost of this aqueduct and for laying pipes therefrom, some to be constructed within the first ten years, others within the second ten years. Mr. Stearns, the chief engineer for the Board, in his accompanying report gave a description of this Weston aqueduct, and spoke of the pipe lines to be laid as not being carefully located. A map which was submitted with the report shows two proposed pipe lines, and at the time it was suggested by the chief engineer that an aqueduct would be substituted for a part of the distance for one of these lines, which at present it is not proposed to build.

The pipe line about to be laid, and concerning which question is now raised by the mayor of Newton, runs through Auburndale and Commonwealth Avenue extension (which was not built at the time of the report of the State Board referred to) to the Chestnut Hill reservoir, about midway between the two routes shown on the map.

The mayor of the city of Newton appears to base his objection to the prosecution of this work by the Commonwealth on the following grounds: —

First. — That the charter of the city of Newton, chapter 1, section 31 (Acts of 1897, c. 283), provides that no public streets shall be dug up without first obtaining the written approval of the mayor. No person or corporation, except officers and employees of the executive departments, shall dig up any public street without first furnishing to the street commissioner sufficient security for restoring such street to a condition which shall be satisfactory to said commission, and for keeping the street in such condition for six months after the completion of the work. Under this pro-

vision he is required to obtain security that the street and existing pipes therein will be left in as good condition and as accessible as before the work was done; it having been the custom for a contractor, corporation or department opening the streets to pay to the street department the cost of restoring and maintaining the same for a reasonable term, the street commissioners doing the work and becoming responsible therefor. The mayor, therefore, as I am informed, demands that, before approving the projected work of the Metropolitan Board, security for the sum of $23,225, the estimated cost of restoring the streets to a satisfactory condition, shall be given by that Board.

Second. — I am informed that the mayor contends that the report of the State Board of Health for 1895, and chapter 488 of the Statutes of 1895, did not contemplate such use of the public streets as that now proposed by your Board, and asserts that the proposed future pipe line marked on Plan 6 in the report of the State Board of Health is shown through private land nearly the entire distance from the Weston aqueduct to the Chestnut Hill reservoir, while the line heading for Spot Pond does not pass through any part of the city of Newton; contending, apparently, that the line of pipe proposed to be laid by the Metropolitan Water Board in the city of Newton is not described or set forth in the report of the Board of Health referred to in the metropolitan water act, and that, therefore, the laying of such pipe is beyond the power of your Board.

Your Board desires the opinion of the Attorney-General upon the following question: "Is not the Board authorized, under the provisions of the act of 1895, to proceed to dig up public streets and lay pipes in them as proposed, notwithstanding, as suggested by the mayor, that 'the proposed future pipe line marked on Plan 6 in this report is shown through private land nearly the entire distance from the Weston aqueduct to Chestnut Hill reservoir, while the line heading for Spot Pond does not pass through any part of the city of Newton?'"

I understand this inquiry is directed to the question whether the laying of this line of pipe in the city of Newton not upon the actual lines laid down in the original report of the Board of Health is within the power of your Board; and in effect, as I understand it, you inquire whether the Board is bound to rigidly follow the precise letter of the plans of the Board of Health referred to in the original act.

Reference to the provisions of this act (section 3) seems to me to conclusively answer this inquiry to the effect that your Board is

required only to construct a system of work in substantial accordance with the plans and recommendations of the State Board of Health. The Legislature did not intend to restrict your work to any precise plan. Much of the detail of location and construction had necessarily to be left to the discretion of the Board, and to be determined by conditions that could not have been foreseen and prescribed by precise legislation. I entertain no doubt that, under the provisions of the metropolitan water act, your Board has power to alter the courses or directions of pipe lines, even if such alterations shall be at variance in detail with the scheme suggested in outline by the report of the Board of Health. The Board must follow the general recommendations of that report, but is not inflexibly bound by intimations and suggestions set forth in that report; for they do not and were never intended to have, in my opinion, the effect of an absolute and fixed plan. I am, then, of the opinion that the proposed pipe line through the city of Newton, according to the present plan of your Board, may be lawfully laid and maintained under the authority vested in your Board by the Legislature.

Upon the second inquiry you submit to me, I am of the opinion that the provisions in the charter of the city of Newton, which have been referred to, cannot be construed to impose a restriction upon the Metropolitan Water and Sewerage Board, which acts for and in behalf of the Commonwealth in the prosecution of a work authorized by the Legislature. Section 9 of chapter 488 of the Statutes of 1895 provides that the Board, in carrying out the powers and duties conferred upon them, "may carry and conduct any aqueduct, conduit, pipe, drain or wire, under or over any water course or any railroad, street or other way, in such manner as not unnecessarily to obstruct or impede travel thereon; may dig up any such road, street or way, and lay, maintain and repair aqueducts, conduits, pipes, wires and other works beneath the surface thereof, conforming to any reasonable regulation made by the mayor and aldermen of cities and the selectmen of towns, respectively, wherein such works are performed, and restore, so far as practicable, any such road, street or way to as good order and condition as the same was in when such digging was commenced."

In conferring such authority upon the Water Board, the Legislature could not have intended or contemplated that its exercise should be made dependent upon the action of the mayor of any city, in the absence of express enactment to that effect; for, were the operations of the Board subject to such a possible contingency, it is clear that it would have been possible for municipal author-

ities to have prohibited the prosecution of the work, or to have so impeded it as to impose great expense and delay upon the Commonwealth.

The provision of section 9, above referred to, requiring that the work shall conform to reasonable regulations made by the mayor and aldermen of cities wherein such works are performed, and restoring, so far as practicable, the way in the condition it was in when such digging was commenced, is to be construed as confined to rules and regulations attendant upon the progress of the work, and consequent upon it. These regulations are not conditions precedent, but conditions attendant; and require merely that the work, as it proceeds, shall be conducted conformably to reasonable regulations of the local authorities. The obligations imposed by the statute upon your Board to ensure proper prosecution of the work and restoration of the streets and ways are as effective, efficient and far-reaching, and, indeed, are almost in the same language, as the requirement which the statute authorizes a municipality to impose where the digging of streets is to be done by any party other than the Commonwealth. Where the Commonwealth has imposed upon itself the obligation of restoring the streets to their original condition, no ground exists, in my judgment, for the contention that its agents, in carrying out the work so entrusted to them, can be required to give security for an obligation which the Commonwealth has declared it has assumed. The State can be required to give no bond to her own citizens.

Your third inquiry is stated as follows: "The city of Newton has constructed surface drains along one side of the Commonwealth avenue extension, where it is proposed to lay the pipe line, and provides for connection with the other side of the avenue at the entrance of several of the side streets. The Board would make proper provision for all such system of drains already laid. Can the city of Newton compel it, in addition, to deposit money or give bond or agreement for the construction of additional cross-drains in future years, when additional streets not now laid out are built?"

In my opinion, the city of Newton can require no bond, obligation, promise or agreement from the Commonwealth in any event. In laying its pipes, the Metropolitan Water Board must have regard to the existing pipes or conduits in the street, and as well to any definite or adopted plan for future construction of the city's pipes. It cannot now make provision, nor can it bind itself or be bound to make provision for pipes not now in existence, nor a part of any known or adopted plan. If in the future some new scheme and new system of pipes be adopted and laid by the city of

Newton, they must be so adopted and laid with regard to the conduits of the Commonwealth, then existing by lawful right and by priority of location.

I have endeavored to clearly answer your several inquiries. If I have failed to do so, I will advise you further.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Member of Congress — Fifty-seventh Congress — Vacancy — Resignation — Formal Notice — Governor.

After the repeal of St. 1891, c. 396, by St. 1901, c. 511, providing for the election of Representatives in the Fifty-eighth Congress, and in each subsequent Congress until otherwise provided by law, no act remains in force by which the Commonwealth is divided into districts for the choice of Representatives in the Fifty-seventh Congress; and when a vacancy occurs in the representation of any district for such Congress, legislative action is necessary to authorize the election of a successor.

The governor can have no official knowledge of the resignation of any Representative in Congress from the Commonwealth, or of any purpose of such member to retire, until formal notice of the resignation has been received by him.

APRIL 15, 1902.

To His Excellency W. MURRAY CRANE, *Governor.*

SIR: — You require my opinion as to the necessity or advisability of new legislation to provide for the election of a successor to the Hon. William H. Moody, Congressman for the sixth district, in case of his resignation before the expiration of the term for which he was elected.

Chapter 396 of the Acts of 1891 divided the Commonwealth into districts for the choice of Representatives in Congress. Under this act, the sixth district, now represented by Mr. Moody, was created and continued until a reapportionment should be made, or there should be legislation repealing or terminating this apportionment. By chapter 227 of the Revised Laws the above statute of 1891 was expressly repealed, taking effect Dec. 31, 1901.

Chapter 511 of the Acts of the year 1901, enacted June 14, 1901, and now embodied in section 422 of chapter 11 of the Revised Laws, divides the Commonwealth into districts for the choice of Representatives in Congress, the language being: "For the purpose of electing representatives in the fifty-eighth congress of the United States, and in each subsequent congress, until otherwise provided by law, the commonwealth shall be divided into," etc. It thus appears that the new districts so created and elections pursuant thereto are confined to membership in the Fifty-eighth Congress. The old districts in which elections to the Fifty-seventh

Congress were or could be made no longer exist, by reason of the repeal by the Revised Laws, above cited.

In case a vacancy occurs in the representation of any district for the Fifty-seventh Congress, it is my opinion that it is necessary to fill such vacancy during the continuance of the Fifty-seventh Congress, and by an election to take place in the district constituted for the election of members to that Congress. It is apparent that there is now no act in force by which the Commonwealth is divided into districts for the election of members in the existent Congress, or providing for any election of members except for the Fifty-eighth Congress not yet convened or in existence.

If it be deemed advisable that a successor be appointed to a member resigning from the Fifty-seventh Congress it seems that legislative action must be taken to provide for the election of such successor. It should be, in my opinion, in substance as follows, its caption being, "An act to repeal an act repealing the provisions of chapter 396 of the Acts of the year 1891, entitled, 'An act to divide the Commonwealth into districts for the choice of representatives in the Congress of the United States.'" "Section 1. So much of chapter two hundred and twenty-two of the Revised Laws as repeals chapter three hundred and ninety-six of the acts of the year eighteen hundred and ninety-one is hereby repealed, and said chapter three hundred and ninety-six of the acts of the year eighteen hundred and ninety-one is hereby revived, and shall continue in full force and effect for the purpose of electing representatives to the Congress of the United States, to fill any vacancies that may occur from death, resignation or otherwise in the Fifty-seventh Congress of the United States, but for no other purpose." "Section 2. This act shall take effect upon its passage."

In answer to the further inquiry of Your Excellency, I am of the opinion that Your Excellency can have no official knowledge of a resignation of any Representative in Congress from the Commonwealth, or of any purpose of such member to so retire, until official notice of the resignation has been received by Your Excellency. Formal notice from the sitting member, either of his actual resignation or of his definite and fixed purpose to resign, stating the time when such resignation shall take effect, is a necessary precedent to any action to be taken by Your Excellency for the purpose of providing for or filling such vacancy.

I have the honor to be, with great respect,

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Civil Service — Executive Clerks or Secretaries in Divisions of the Street Departments of the City of Boston.

Officers to be appointed as executive clerks or secretaries in the several divisions of the street department of the city of Boston, whose duties will be to arrange for hearings and other matters, and, in general, to take charge of the business of such divisions, and to stand in the places of the deputy superintendents during their absence, such positions involving some incidental clerical work as well, are within Schedule A, Class 2, of Rule VII. of the civil service rules, and must be selected in accordance with such rules.

APRIL 21, 1902.

Hon. CHARLES THEODORE RUSSELL,
Chairman, Board of Civil Service Commissioners.

DEAR SIR: — I have had under consideration your inquiry of March 21, relating to the status of proposed officers to be appointed as executive clerks or secretaries, to have charge of the several offices under divisions of the street department of the city of Boston, when the deputy superintendent of such department is absent; the general duties of such proposed appointees being, as stated to me, to arrange for hearings and other matters, and, in general, to take charge of the business of the office, and stand in the place of the deputy superintendent during his absence, and arrange and keep run of the business of the division, — being responsible and answerable to him, — the work of such appointees involving some incidental clerical duty. It is further suggested that the position is, of necessity, a confidential one in its relation to the deputy superintendents.

I assume the duties to be discharged by the proposed officers are aptly described as above, and I am of opinion that they fall within the civil service law, and that such officers must be appointed under its requirements. I assume that the city, or its executive, has authority to create, and, adhering to the civil service rules, to appoint and employ, such officers.

I am of the opinion that the proposed office falls within Schedule A of Class 2 of Rule VII. of classification of service by your commission. It seems to me that it is within the definition of "clerk" or "agent," or a person rendering service similar to that of clerk or agent. It is possible that the office would be within the classification of Class 12 of Schedule B, as being that of an assistant superintendent or assistant deputy; but it is clear to my mind that, under the statement of the duties of the office, as submitted to you, the incumbent could not be held to be a chief superintendent, and therefore not within the exception in Class 12.

I note the suggestions of the superintendent of streets, accompanying his inquiry, calling attention to the fact that, as the proposed officer must perform certain executive duties, have charge of the business of the office and stand in the place of the deputy during his absence, he must hold a relation of trust and confidence to his chief; and that therefore the civil service rules ought not to apply.

I cannot bring myself to this position, and, indeed, it seems to me to be untenable in view of the express adjudication of the Supreme Court in the case of *Attorney-General* v. *Trehy*, 178 Mass. 186, 193, where the court distinctly holds that the existence of a confidential relation between the chief and the subordinate does not preclude the position from being classified as one to be filled under the rules of the Civil Service Commission; it being further held that the statute leaves to the commissioners power, in their judgment and discretion, to require offices involving confidential relations between the incumbent and his superiors to be filled under the rules, or to so classify them that they will be free from such rules. It seems to me that the offices in question have been so classified by the commission as to bring them within the definition of Schedule A, Class 2, Rule VII.

I therefore advise you that, in my opinion, if the proposed offices are created and appointments made thereto, they must be made pursuant to the rules of the civil service department.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Civil Service — Deputy Street Commissioner of the City of Lynn — Chief Superintendent.

An official designated as the "deputy street commissioner of Lynn," who is appointed by the board of public works, an elective board created by the revised city charter of Lynn (St. 1900, c. 367), having charge, subject to the direction of the city council, of all streets and ways, sidewalks, bridges and sewers, the supervision of wires, street lighting and street watering, and the supervision and care of all public buildings, is not a chief superintendent of any department, since he does not represent such Board throughout its jurisdiction, and he is therefore subject to the civil service rules.

APRIL 22, 1902.

HON. CHARLES THEODORE RUSSELL,
Chairman, Board of Civil Service Commissioners.

DEAR SIR: — Your letter of March 21 requests my opinion whether the position of an officer designated "deputy street commissioner of Lynn" is within the classified service.

Under the revised city charter (St. 1900, c. 367), a board of public works is created, consisting of three members, elected by popular vote, which has charge, subject to the direction of the city council, of all streets and ways, sidewalks, bridges and sewers, the supervision of wires, street lighting and street watering, and the direction and care of all public buildings.

This board has appointed an officer, called a deputy street commissioner, to act as its executive officer, directly responsible to it in taking charge of the streets and ways of the city, with the duties which generally belong to the position of a city superintendent of streets. The question is, whether he is to be appointed in accordance with the civil service rules. Plainly, he is a superintendent within Class 12 of Schedule B, and must be so appointed, unless the position comes within the saving clause of that class which exempts the chief superintendent of a department.

If this officer represented the board of public works in every branch of its authority, he might be the chief superintendent of its department. He represents the board, however, only in its control of streets and ways. Therefore, the question is, whether the division of streets and highways, being the division of municipal affairs, usually controlled by a superintendent of streets, but in Lynn under the general charge of the board of public works, is a department within Class 12 of Schedule B. In other words, the question is, whether the board of public works may divide its department into various "departments."

Beginning with the highest, there are two departments in Lynn, the mayor and city council being one, the school committee the other. Probably, however, these are not the only departments intended in the rule.

The charter further provides for administrative officers, including a board of public works (section 34, clause XII). This board, it seems to me, is in charge of a department. It has power to appoint all subordinate officers, clerks and assistants therein (section 38). A superintendent representing it throughout its jurisdiction might be the chief superintendent of a department.

There is, however, no authority in the charter for the creation of a "department" by an administrative board, so that the board may be at the head of several departments at once. The city council may establish additional boards (section 34, clause XIII), and such a board, "having the charge of a department," may appoint subordinates. Thus the city council may create a new department, it seems, just as it may consolidate existing departments. But if any department were at liberty to subdivide into

"departments" at its pleasure, it would be impossible to set a limit, defined by law, to their number and to the number of chief superintendents. Subdivision might extend so far that each clerk would be the chief superintendent of his own department. In my opinion, the authority for subdivision must be found, if at all, in the charter or in the general provisions of law. I find no adequate authority, upon the conditions stated, for the appointment of the proposed officer except in accordance with the requirements of the civil service rules.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Gas Company — Incorporation — Purpose of Organization — Distribution of Gas to Public.

An organization proposed to be incorporated, for the purpose of manufacturing and selling coke, tar, ammonia, gas and other products of coal, but with no intent or purpose to engage in the business of distributing gas to the public, may incorporate under the provisions of R. L., c. 110, § 5.

MAY 1, 1902.

Hon. WILLIAM D. T. TREFRY, *Commissioner of Corporations.*

DEAR SIR: — I beg to acknowledge your communication of April 3, requiring my opinion upon the question whether an organization proposed to be incorporated "for the purpose of manufacturing and selling coke, tar, ammonia, gas and other products of coal," but with no purpose or intent to engage in the business of distributing gas to the public (this limitation to appear in the articles of incorporation), is to be considered a gas company within the meaning of section 9 of chapter 110 and of chapter 121 of the Revised Laws.

In reply, I have to say that the provisions of chapter 110 and of chapter 121 of the Revised Laws do not necessarily apply to the same conditions; and I am of the opinion that a corporation may be within the scope of chapter 121 as a gas company, though not organized under the provisions of section 9 of chapter 110. Having regard to the stated purpose of the proposed corporation, I am of opinion that it may be organized under section 5 of chapter 110, and that its purpose, as above stated, does not compel its organization under section 9 of the same chapter.

I believe that I have thus answered the inquiry that you desired to submit to me. I may, however, supplement this statement by saying that I do not now pass upon the question whether this cor-

poration, so organized under section 5, would or would not be subject to the supervision of the Gas Commission, under the provisions of chapter 121.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Insurance — Fraternal Beneficiary Corporation — Management of Funds — Supreme Lodge — Subordinate Organizations — By-laws — Amendment.

R. L., c. 119, regulating the conduct of business by fraternal beneficiary corporations, requires that the supreme lodge or council shall be responsible for and have possession of the several funds provided for by law, and shall regulate the rates of assessments and the amounts of death or disability benefits to be paid, and a fraternal beneficiary corporation carrying on business under the provisions of such statute cannot amend its by-laws so as to provide that a member of the association shall be entitled to a sick benefit to be paid by the subordinate lodge of which the holder of the certificate is a member, from funds collected by each subordinate lodge from its own members.

MAY 2, 1902.

Hon. FREDERICK L. CUTTING, *Insurance Commissioner.*

DEAR SIR: — Your letter of December 17 requests the opinion of the Attorney-General upon the question of the legality of a proposed amendment to the by-laws of the Portuguese Fraternity of the United States, a fraternal beneficiary corporation doing business under the provisions of R. L., c. 119.

The proposed change relates to the disability fund, and payments therefrom to persons entitled to receive "sick benefits." As at present constituted, the by-laws provide that the disability fund, for which provision is made in the statute, shall be paid to and in charge of the supreme lodge, which may authorize the subordinate lodges to retain a part of the receipts from disability assessments, and pay therefrom such disability benefits as are due to the members of the respective lodges, the supreme lodge collecting and holding the remainder of the fund for the use of the subordinate lodges which may be in need of assistance from it. The by-laws, as amended, are to provide that the members of the association shall be entitled to sick benefits, to be paid by the subordinate lodge of which the holder of a certificate is a member, from collections made by each subordinate lodge from its own members.

There are two grounds upon which the legality of this amendment may be questioned: first, upon the ground that the contractual relation between the corporation and the individual

members thereof will be impaired; and, second, that the provisions of R. L., c. 119, regulating the conduct of business of fraternal beneficiary corporations, will be violated.

The objection to the amendment founded upon contract presents no serious difficulty. The decisions of the courts have already sanctioned changes in the by-laws of such corporations at least as sweeping as those under discussion, from the point of view of the contractual relation existing between the corporation and its individual members. Changes in the rates of assessment, when not in conflict with the by-laws, have been sustained (*Messer* v. *the Ancient Order of United Workmen*, 180 Mass. 321); and the corporation, if the by-laws permit, may even amend them so as to affect the rights of a member to future benefits under a disability existing at the time when the amendment is made. *Pain* v. *Société St. Jean Baptiste*, 172 Mass. 319. See also *Fullenweider* v. *Royal League*, 180 Ill. 621.

The proposed change may therefore be made under the power of amendment reserved in the by-laws "to adopt and to amend the constitution, laws and rules for its own government and membership and for the government of the members and lodges within such jurisdiction and control" (By-laws, c. 1, § 1), without impairing any obligation of contract subsisting between the corporation and its members.

The second question, however, as to whether or not the proposed amendment is a violation of the provisions of R. L., c. 119, is not free from difficulty. A consideration of the by-laws of the Portuguese Fraternity of the United States shows how important the matter is, and how far-reaching may be the ultimate outcome of such amendments; for, if the corporation has the right to delegate the power of assessment for a disability fund, and the payment therefrom of sick or disability benefits to subordinate lodges or councils, leaving such organizations the right to regulate the terms and condition of such payments, it may also delegate to subordinate lodges the power to determine whether or not those bodies will pay any such benefit at all. Yet the statute contains no positive prohibition in relation to the division of the disability fund among the subordinate lodges, and the collection of assessments from, and payments of sick benefits to, its members by each separate lodge in the management of its disability fund. If it is prohibited at all, it is prohibited by implication.

That the statute did not contemplate any such action by associations incorporated under its provisions, and that the result is contrary to the theory upon which the statute has grown up, is

admitted; but it is contended that, inasmuch as the corporation has the general right, incident to incorporation, to make by-laws not inconsistent with law, such inconsistency only arises where the action contemplated by the proposed amendment conflicts with some direct prohibition in the statute; or, in other words, everything is permitted which is not expressly prohibited by some provision in the law (see R. L., c. 119, § 2).

Whatever may be the force of this reasoning, it is clear that the determination of the question must depend upon the construction and scope of the power reserved to the corporation to make by-laws not inconsistent with law, and, in this case, not inconsistent with the provisions of R. L., c. 119.

If such inconsistency can only arise upon a direct contravention of some express provision or prohibition in the statute, it may be admitted that the proposed amendment is not illegal. I am of opinion, however, that a broader definition of inconsistency must be applied than that above suggested. A by-law may be so framed as not to be in contradiction to any express provision of an act, and yet be so inconsistent with the whole spirit of the law as to render it an unlawful exercise of power on the part of the corporation to adopt it. That such may be the case, even with regard to the contractual relation entered into by the corporation with its individual members, is intimated by the court in *Messer* v. *the Ancient Order of United Workmen*, above referred to: "It may be conceded that some amendments might be so foreign to the general scheme and purpose of the organization, and so contradictory to its fundamental law and the contracts made under it, as not to be within the power of amendment referred to; but this is not true of an amendment which merely changes forms and methods, while the substance of the general plan and purpose of the organization is preserved."

Whether the amendment in question is so foreign to the general plan and purpose of the statute under which the Portuguese Fraternity is incorporated as not to be within the power of amendment reserved to the corporation, may be best determined by a consideration of the scope and intention of chapter 119. It was the evident purpose of the statute to place in the hands of the corporation as a whole the control and management of the death, disability and emergency funds provided for, together with the assessments therefor and the payments therefrom. Such funds are repeatedly referred to in the singular number, and provisions are made which could not conveniently apply if the disability fund were divided among the various subordinate lodges. "Section 4. Before such certifi-

cate is granted, the corporation must present satisfactory evidence to the insurance commissioner that at least five hundred persons have each paid one advance assessment for its mortuary or disability business or both, if such business is combined at its established rates," etc. "Section 7. A corporation . . . may hold as a death fund . . . not more than the amount of three assessments from a general or unlimited membership, or of three assessments from each limited class or division of its members; and in addition thereto may create, collect, maintain, disburse and apply an emergency fund in accordance with its by-laws. . . . The emergency fund shall be used only for the payment of death or disability benefits." "Section 8. Death, disability and expense assessments may be called together." Section 4, above stated, plainly sets forth the intention of the law that the Insurance Commissioner shall, through the corporation itself, have direct and restrictive control over the affairs and finances of the corporation, both as to mortuary and disability business.

The statute further contemplated a corporation represented by a supreme lodge or council, composed of the officers and directors of the corporation and such representatives as the subordinate organizations might elect in accordance with the by-laws, which should be responsible for and have possession of the various funds provided for by law, and should regulate the rates of assessment and the amounts of death or disability benefits to be paid.

Under by-laws similar to those which the Portuguese Fraternity of the United States proposes to adopt, instead of a single corporation which is responsible for and in possession of the disability fund, there are numerous separate and irresponsible bodies which control their respective funds, collecting assessments and paying the so-called "sick benefits" in such manner as they may see fit. The practical effect of such a condition is that the corporation, as represented by the supreme lodge, has delegated its entire powers with regard to the conduct of disability business to the subordinate organizations. Such a corporation could not conveniently make use of the emergency fund for the payment of disability benefits. It could not collect death, disability and expense assessments together, and it would have made no adequate provision for the payment of benefits in case of disability, as provided by section 6.

The provisions regulating the management of the death fund clearly prohibit such a course with regard to that particular fund (sections 6 and 7), and it is admitted that such a by-law, if applied to the death fund, is inconsistent with the provisions of the act. It is argued, however, that, because certain express provi-

sions are made in sections 6 and 7 for the collection, maintenance and disbursement of the death fund, which do not specifically extend to the disability fund, the respective funds are separable throughout the act, and that a disposition of the disability fund which would be clearly prohibited if attempted in the case of the death fund is not inconsistent with any of the provisions of the statute if limited to the disability fund.

Upon its face this contention has force, but it is, I think, refuted by consideration of the legislation on the subject. The statutes regulating this form of insurance, beginning with St. 1899, c. 442, did not establish death and disability business upon the same footing. By far the more important of the two was the payment of death benefits, and disability benefits were merely an incident. It was therefore natural that careful provision should be made for the collection, maintenance and disbursement of the death fund; while the disability fund, for payments which were incidental, was less carefully safeguarded, the idea being to keep on hand only sufficient funds to meet the claims as they arose (St. 1899, c. 442, § 13). It was, however, found advisable, under later acts, to increase the amount to be kept on hand for the payment of disability benefits from the amount of one assessment to the amount of three assessments. The reason why no provision is made for the investment of the disability fund appears to be that it is desirable, if not necessary, to keep such fund on hand to meet promptly the claims which may arise from time to time. For example: there are many more disability claims presented in winter than in summer, owing to the greater prevalence of sickness in the former season, but by keeping a considerable amount in the disability fund, it is possible to equalize, to a great extent, the assessment during the different seasons. The reason why no provision is made as to the person to whom disability benefits shall be paid similar to those in section 6, with regard to death benefits, is clearly because they are paid to the person himself, who may thereafter dispose of them as he desires.

For these reasons I am of opinion that no valid distinction can be drawn between the management of the death fund and the management of the disability fund, and that a disposition which is prohibited in the case of the former must also be held to be at least impliedly prohibited in the case of the latter.

Section 10 was also relied upon by the Portuguese Fraternity of the United States as supporting its position; but I am of opinion that it not only lends it no support, but is in effect one of the strongest arguments against the proposed amendment. The pur-

pose of that provision was to enable a Massachusetts corporation, which consisted of a grand lodge and subordinate lodges, to maintain and continue their affiliation and relations with some supreme body, either incorporated or not, which was without the Commonwealth. The specific reason for its enactment was the conflict which arose in 1899 between the grand lodge of the Ancient Order of United Workmen, which was incorporated in Massachusetts, and the supreme lodge of that order, which was at that time unincorporated, over an attempt by the latter to levy a war assessment upon the Massachusetts corporation.

The language of the latter part of the section is significant. It provides, in effect, that a Massachusetts corporation may pay death benefits to or for the beneficiaries of deceased members holding benefit certificates issued not by such corporation, but by the supreme body or by one of the grand or subordinate bodies thereof, organized or incorporated elsewhere than in this Commonwealth. The section further provides: "But this authority shall not permit the payment of benefits other than those arising from death." As I understand it, this provision authorizes the corporation to pay death benefit certificates which are not issued by the corporation itself, but by some organization which is a part of it or with which it is affiliated; from which it is to be implied that, under the other provisions of the chapter, only certificates issued by the corporation can be paid by it.

This authority is not extended in any case to the payment of certificates other than death certificates, and there can be no question as to the illegality of the payment by any organization of a disability certificate not issued by the corporation itself.

The issuance of such a certificate implies an obligation to meet the payment thereof whenever it may fall due; and this the corporation cannot assume under by-laws like those referred to, where the benefit business is entirely in the hands of individual subordinate lodges. It seems to me, therefore, that the legal and logical conclusion to be drawn from the requirement that the corporation shall issue benefit certificates is that it must also assume the obligation to provide for them; and that the issuance of such certificates can be made only by the corporation itself by the provisions of the statute; that the responsibility of paying them when due is placed upon the corporation, and authority cannot be delegated by it to subordinate lodges to maintain funds, and to assume the responsibility of paying the disability certificates in such manner and to such extent as such subordinate lodges may themselves determine.

Upon the whole, therefore, I am of opinion that the Insurance Commissioner cannot properly approve the proposed by-law of the Portuguese Fraternity of the United States.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Feoffees of Grammar School in Ipswich — Constitutional Law — Vested Rights — Obligation of Contract.

Under St. 1786, c. 54, making perpetual the agreement set forth in Acts of 1765, c. 5, between the feoffees representing the original donors of land for a grammar school in Ipswich and the town of Ipswich, to the effect that four feoffees on behalf of private individuals, and the three selectmen of the town of Ipswich for the time being, on behalf of the town, should be incorporated feoffees in trust for the management of such school, the rights of each group of trustees became vested, as well as the rights of the beneficiaries under the trust; and a bill to increase to six the number of feoffees on the part of the town would be unconstitutional, as impairing the obligation of the contract, and destroying vested rights without due process of law.

MAY 3, 1902.

HON. GEORGE K. TUFTS, *Chairman, Committee on Education.*

DEAR SIR: — In answering the inquiry of the committee on education whether House Bill No. 931, an act to increase the number of feoffees of the grammar school in Ipswich, would be constitutional, it seems proper to state briefly the facts of which I am informed.

In 1650 the town of Ipswich granted to Robert Payne and others a tract of land for the use of school learning in the town forever. Certain citizens also dedicated land to the same purpose and in 1653 Robert Payne built an edifice for a grammar school at his own expense. In 1683 Robert Payne, being the last survivor of the individual donors, gave a deed of the whole property to a committee and their successors in trust forever. Three of the committee were chosen by the town and two by himself. See *Feoffees of the Grammar School in Ipswich* v. *Andrews*, 8 Met. 584, 587.

These trustees and their successors continued to act in the performance of their trust without interruption until 1720, when a difficulty arose with the town of Ipswich, which then for the first time laid claim to the land which it had deeded to Robert Payne as having reverted after the death of the original feoffees; but the town lost the suit which it brought to recover the premises.

In 1756 the town passed the following vote: —

Ipswich town-records, vol. 4, p. 153. Att a Meeting Of the Inhabitants of the Town of Ipswich by Adjournt January 22d 1756. Collo John Choate Esq. Moderator of the Meeting

. . . . . .

The Comtee Appointed on the Twelfth Inst to Confer with the Feoffees of the Grammar School in Ipswich Respecting the Management of the School Rents Reported that they had Agreed thereon and then the Town Came into the Following Vote. Vizt —

Whereas the Town in Granting the School Farm att Chebbacco did not give those Persons to whose Trust they Committed the Improvement of Said Farm a power to Appoint Successors as the Private Persons who granted Lands in this Town for the Same use Did as Appears by Examining the Respective Grant by which Means those Grants being Differently Constituted and the Persons Instructed by the Town as Aforesaid being Long Since Dead Endless Disputes may Arise between the Town & Feoffees About the School (to the Support of which the whole Income if needed is to be Applyed) Unless Relief be had from the Generall Court and inasmuch as the Present Feoffees have Manifested there Agreement Thereto —

"Voted That a Joynt Application be made to the Great and Generall Court to Obtain and Act if they See meet Fully to Authorize and Impower the Present Four Feoffees and Such Successors as they shall from time to time Appoint in their Stead together with the Three Edest Selectmen of this Town for the time being other than Such Selectman or men as may att any time be of the Four Feoffees To be A Committee in Trust the Major Part of whom to Order the Affairs of the School Land & School Appoint the Schoolmaster from time Demand Receive and Apply the Incomes Agreeable to the True Intent of the Donors No Feoffee hereafter to be Appointed by the Present Feoffees or by their Successors Other than an Inhabitant of this Town and not to Act after he Removes his Dwelling out of it and to have no more than Four att one time and Least any Unforeseen Inconvenience may happen in this Method it is agreed that the Act be only made for Ten Years att First.

. . . . . .

Attest

SAMUEL ROGERS *T. Cler*—

As a result of the agreement expressed in this vote, the act of 1756, chapter 26, was passed, incorporating the seven feoffees, being four on the part of the original donors and three representing the town. This act was an experiment, to be in force only for ten years.

By the act of 1765, chapter 5, the Legislature, reciting that it had been found by experience that the previous act had been of great advantage to the interest of learning in the town, and that all doubts and disputes had ceased and the parties concerned desired the continuance of the act, provided that the four surviving feoffees on the part of the individual donors, together with the

three selectmen at that time, should be incorporated feoffees in trust, and that the act should continue in force twenty-one years. Then, by St. 1786, c. 54, the Legislature provided that the act of 1765 be made perpetual.

Again disputes have arisen between the feoffees on the part of individuals and the town of Ipswich. The town has voted to increase its power in the corporation by adding three feoffees, that it may out-vote the representatives of the individual donors six to four, and applies to the Legislature for an act authorizing the change.

In my opinion, the Legislature has no authority to pass the act in question. As a result of the agreement expressed in the vote of the town above recited, the original administration of the trust was materially changed. The balance of power was shifted from the town to the private feoffees, and this contract was made permanent by the statute incorporating the seven feoffees. Under this act the rights of each group of trustees became vested, as also the rights of the beneficiaries under the trust; and any gifts to the charity made thereafter were upon faith that the trust should be administered by trustees in behalf of each group of donors in those proportions. If the bill in question should be passed it would be void, as impairing the obligation of the contract and destroying vested rights without due process of law. See *Trustees of Dartmouth College* v. *Woodward*, 4 Wheat. 518; *Allen* v. *McKeen*, 1 Sumn. 277; *Brown* v. *Hummel*, 6 Pa. St. 86; *Cary Library* v. *Bliss*, 151 Mass. 364.

The principle is the same as if the Legislature were to deprive the town of its power in the management, or were to supplant the feoffees by a new committee.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

State Board of Health — Rules and Regulations for Protection of Water Supply — Publication — Expense.

Under the provisions of R. L., c. 75, § 113, authorizing the State Board of Health to make rules and regulations to secure the sanitary protection of waters used as sources of water supply, it is the duty of such Board to cause the publication of such rules and regulations, and to meet all expenses incidental to such publication.

MAY 13, 1902.

SAMUEL W. ABBOTT, *Secretary, State Board of Health.*

DEAR SIR: — Replying to the inquiry of your Board under date of April 17, I have to say that, in my opinion, the duty of pub-

lishing notice of rules established by your Board for the sanitary protection of the waters for the water supply of Taunton is imposed upon your Board; it appearing that in the latter part of the year 1901 the water commissioners of the city of Taunton petitioned the State Board of Health for the establishment of rules and regulations to prevent pollution and secure sanitary protection for the waters of the Lakeville ponds, they being the water supply of said city. After examination, a set of rules and regulations were prepared by the State Board; and the question has now arisen whether the duty of publishing notice of such rules devolves upon the State Board of Health or upon the city of Taunton.

The authority of the State Board in the premises is conferred by chapter 75, section 113, of the Revised Laws, which is a substantial re-enactment of chapter 510 of the Acts of 1897. Those provisions are that the State Board may cause examination of such waters (including streams and ponds used for water supply), to ascertain their purity and fitness for domestic use. The Board may further make rules and regulations to prevent the pollution and secure the sanitary protection of all such waters as are used as sources of supply. Presumably the water commissioners of Taunton petitioned the State Board under the provisions of this law.

Section 114 of the Revised Laws, chapter 75, provides that the publication of an order, rule or regulation made by the Board under the provisions of section 113 is to be made in a newspaper published in the city or town in which such order is to take effect; or, if there be no newspaper so published, a copy of the order is to be posted in some public place in such city or town; and that such publication shall be legal notice to all persons. An affidavit thereof is to be made by the person causing such publication, and is to be filed and recorded in the office of the clerk of the city or town, and such affidavit is to be admitted as evidence of the time, place and manner in which the notice is given.

Section 116 of chapter 75 provides that said Board may appoint, employ and fix the compensation of such agents, clerks, servants and assistants as is considered necessary; and further provides that such agents and servants shall cause the provisions of law relative to the pollution of water supplies and of the rules and regulations of the Board to be enforced.

Section 117 of the same chapter provides, among other things, that no person shall be required to bear the expense of consultations with or advice or experiments of the State Board in this connection.

The making and promulgation of rules and regulations for the protection of a water supply is a part of the duty of the State Board, and may be invoked by municipalities for their protection. Section 113, before referred to, provides that the Board may make rules and regulations to prevent the pollution and to secure the sanitary protection of such waters. The making and promulgation of these rules is plainly an incident to secure such protection, and is a necessary preliminary to their enforcement.

For these reasons I have reached the opinion which I have above stated, to the effect that the State Board should, under the circumstances, secure the publication of the rules and regulations made by them in the premises; and that this duty does not devolve upon the municipality, nor should any expense incident thereto be charged to the city.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Massachusetts Agricultural College — Fund derived from Proceeds of Sale of Public Lands — Payment of Interest by Commonwealth.

The obligation imposed upon the Commonwealth by St. 1863, c. 166, accepting the provisions of the United States statute of June 2, 1862 (12 U. S. St., c. 130), to pay to the Massachusetts Agricultural College interest upon the fund derived from the proceeds of the sale of public lands as therein provided, requires the Commonwealth to pay only such rate of interest as it is reasonably able to obtain by the investment of such fund in safe securities. The whole amount of such interest, once accrued, must be paid without diminution to such college.

MAY 21, 1902.

Hon. HENRY E. TURNER, *Auditor.*

DEAR SIR: — You have requested my opinion whether, in view of the United States statute of July 2, 1862 (12 U. S. St., c. 130), and the Massachusetts statute of 1863, chapter 166, accepting the provisions of the federal statute, the Commonwealth must pay to the Massachusetts Agricultural College interest upon the fund therein described at the rate of five per cent., or only at such rate as it is possible to obtain.

By the statute above cited the United States government granted to the Commonwealth public lands upon condition that all moneys derived from their sale were to be invested in safe stocks, yielding not less than five per cent. on the par value, the money so invested to constitute a perpetual fund, the capital of which should remain

forever undiminished, the interest to be inviolably appropriated to the endowment of an agricultural college. The act further provided as follows: "If any portion of the fund invested or any portion of the interest thereon shall, by any action or contingency, be diminished or lost, it shall be replaced by the state, so that the capital of the fund shall remain forever undiminished, and the annual interest shall be regularly applied without diminution to the purposes named." This statute was accepted by the Massachusetts statute of 1863, chapter 166, and the beneficiary of the fund, the Massachusetts Agricultural College, was incorporated by St. 1863, c. 220. I am informed that an investment of the fund at so high a rate of interest has now ceased to be possible.

In the first place the question arises whether the following provision by itself requires the Commonwealth to pay five per cent. at all events: "If any portion of the fund invested or any portion of the interest thereon shall by any action or contingency be diminished or lost, it shall be replaced by the state, so that the capital of the fund shall remain forever undiminished." I believe that this applies only to a loss of interest which has accrued, — not to a diminution in the rate of interest. This is indicated by the language, "any portion of the interest." Neither is there anything in the language which follows, "the annual interest shall be regularly applied without diminution to the purposes named," to indicate a guaranty that the rate shall not be diminished.

The vital question arises upon the provision that all moneys are to be invested in safe stocks, yielding not less than five per cent. upon the par value. Naturally, this refers not only to the original investments, but, in general, to reinvestments.

It is possible to construe this as a condition that the Commonwealth shall forever invest the fund at five per cent., or pay the difference to the college; but, in my judgment, this is not its true construction. Even if it were an ordinary contract, in which a trustee agreed in similar terms to invest a fund, a fair interpretation of his obligation would not be that he insured forever the stability of high rates of interest. Without express language, one who engages to deliver a specific article does not insure its continued existence, nor does any contractor warrant the permanence of the existing law. *Butterfield* v. *Byron*, 153 Mass. 517; *Howell* v. *Coupland*, L. R. 1 Q. B. D. 258; *Stewart* v. *Stone*, 127 N. Y. 500; *Baily* v. *De Crespigny*, L. R. 4 Q. B. 180. Upon similar grounds, it is not a reasonable construction of such trustee's contract to say that he guarantees that the business conditions of the last generation shall persist.

In the present case such a construction is even less to be accepted. The obligation of the Commonwealth is not expressed in its own language, but by the acceptance of a grant with a condition annexed. If doubt existed as to the reasonable construction of the condition, it should be resolved in favor of the Commonwealth.

For the above reasons, I am of opinion that the Commonwealth is required to pay only such rate of interest as it is reasonably able to obtain by investment in safe securities, and that the whole of such interest, once accrued, is to be regularly applied without diminution to the Agricultural College.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Militia — Naval Brigade — Cities and Towns — Duty to furnish Accommodations for Boats and Equipment.

R. L., c. 16, § 105, makes it the duty of cities and towns within the limits of which portions of the volunteer militia are located, to provide suitable accommodations for the equipment necessary to secure the proper efficiency of such militia; and, if an existing armory is not adequate for the storage of boats and other equipment used by a company of the Naval Brigade, a recognized part of the militia of the Commonwealth, quartered within any city or town, proper accommodations must be supplied by such city or town, either within the armory itself or by securing suitable buildings elsewhere.

JULY 14, 1902.

Maj.-Gen. SAMUEL DALTON, *Adjutant-General.*

DEAR SIR: — I beg to acknowledge the receipt of your inquiry of June 19, relating to the duty imposed upon cities and towns by the provisions of R. L., c. 16, § 105, of maintaining suitable armories for the volunteer militia for drill and for the safe-keeping of military property.

The specific question upon which you desire my opinion is as follows: "The Naval Brigade being a part of that militia, and boat drills being an important part of their instruction, is it not incumbent, under the law, for cities and towns to provide suitable accommodations for the safe-keeping and storage of boats and equipment, by the erection of boat houses?"

R. L., c. 16, § 105, provides: "The mayor and aldermen and selectmen shall provide for each regiment, battalion, corps of cadets, or portion of the volunteer militia, within the limits of their respective cities and towns, a suitable armory for the purpose of drill and for the safe keeping of the arms, equipments, uniforms and other military property, suitable places for parade, drill and

target practice; and a suitable room for the headquarters located within their limits of each brigade, regiment, separate battalion or corps of cadets, for the keeping of books, the transaction of business and the instruction of officers, with necessary fuel and lights, or a reasonable allowance therefor, for each armory or headquarters located within their limits. Any city or town failing to comply with this section shall forfeit to the use of the commonwealth not more than five thousand dollars."

This section expressly requires cities and towns to provide suitable quarters for bodies of militia which may be within their respective limits; and, as the Naval Brigade forms a recognized part of the militia of the Commonwealth, it becomes the duty of cities and towns where portions of the Naval Brigade are located to furnish suitable accommodations for the equipment necessary to secure the proper efficiency of such militia. I am of opinion, therefore, that, if an existing armory is not adequate to store the boats and equipment used by a company of the Naval Brigade within the limits of any city or town, such accommodations must be provided either within the armory itself or by procuring suitable buildings elsewhere (1 Op. Atty.-Gen., 63).

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Corporation — Effect of Attempt to organize under Repealed Statute.

An organization formed under the provisions of G. S., c. 61, subsequent to the repeal of such statute by St. 1870, c. 224, but not in compliance with the provisions of the existing law, is not a corporation existing by authority of the laws of this Commonwealth, and therefore is not subject to R. L., cc. 14, 109 and 110.

AUG. 7, 1902.

Hon. WILLIAM D. T. TREFRY, *Commissioner of Corporations.*

DEAR SIR: — In your letter of July 21 you ask whether the Hebron Manufacturing Company of Attleborough is a Massachusetts corporation, and state the following facts: —

Certain persons filed in the office of the town clerk of Attleborough, Feb. 27, 1871, a sworn certificate, dated Feb. 22, 1871, of their organization as a corporation under the above name, "in pursuance of chapter 61 of the General Statutes and the acts in addition thereto." No certificate was filed in the office of the Secretary of the Commonwealth, and there is no evidence in his office, or in yours, that such a corporation has ever existed. The company has never made the returns required by law, and has never been taxed as a corporation. The only change in its status

since the date of the certificate of organization is in the ownership of shares. It has kept up its organization by the election of officers, and holds itself out to the public as being a corporation.

Had these persons organized in the above manner prior to the repeal of chapter 61 of the General Statutes, probably they would be a corporation, notwithstanding their failure to comply with some of the directions in that chapter. See *Merrick* v. *Reynolds Engine and Governor Company*, 101 Mass. 381. But on May 9, 1870, this chapter of the General Statutes was repealed by St. 1870, c. 224, which provided, in section 1, that the subscribers to a corporation agreement should become a corporation upon complying with the provisions of section 11. The latter section provided for a submission of the certificate of organization and the record to the inspection of the Commissioner of Corporations, and, upon his approval, required that the certificate be filed in the office of the Secretary of the Commonwealth. Since these requirements which the statute provided as express conditions to the creation of a corporation were not observed, I am of opinion that this company is not a corporation existing by authority of our laws, and is therefore not subject to chapters 14, 109 and 110 of the Revised Laws.

Whether it is a *de facto* corporation I have not considered, because it is the duty of officials of the Commonwealth not to recognize as having corporate existence a body of persons against whom it may be expedient for the Commonwealth to proceed by *quo warranto* to oust them from the illegal enjoyment of corporate franchises.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Metropolitan Park Commission — Police Jurisdiction over Roadways and Boulevards — Local Police — Right of Entry.

The police of any city or town have no authority to enter upon roadways or boulevards exclusively controlled by the Metropolitan Park Commission for the general purpose of maintaining the public peace and order within the limits of such roadways or boulevards. The right of local officers of police to enter upon such premises is confined to the pursuit and apprehension of persons who have committed a breach of any statute, ordinance or regulation within the limits of an adjacent city or town, and have taken refuge upon a roadway or boulevard controlled by such commission.

AUG. 7, 1902.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission.*

DEAR SIR: — Your letter of July 14 requests my opinion as to the extent of the authority of the police appointed by a city or

town within the limits of land taken by the Commonwealth for parkway or boulevard purposes in such city or town, under St. 1894, c. 288, the so-called boulevard act.

St. 1894, c. 288, § 3, provides as follows: "In furtherance of the powers herein granted said board may appoint clerks, police and such other employees as it may from time to time find necessary for the purposes of this act, remove the same at pleasure, and make rules and regulations for the government and use of the roadways or boulevards under its care, breaches whereof shall be breaches of the peace, punishable as such in any court having jurisdiction of the same; and in addition said board shall have the same rights and powers and in regard to the roadways or boulevards taken and constructed hereunder as are or may be vested in them in regard to other open spaces by said chapter four hundred and seven and acts in amendment thereof and in addition thereto, and shall have such rights and powers in regard to the same as, in general, counties, cities and towns have over public ways under their control; provided, however, that nothing in this act contained shall be taken or held to affect or abridge the right of any city or town lying within said district to pursue and apprehend, as it lawfully may from time to time, any person or persons who commit within the limit of said city or town any breach of any statute, ordinance or regulation."

St. 1893, c. 407, § 3, provides that the jurisdiction and powers of the park commission shall extend to and be exercised within the metropolitan parks district, the limits of which are therein defined.

Section 4 authorizes the commission to preserve and care for the public reservations and open spaces established by it, and further provides that: "In furtherance of the powers herein granted, said board may employ a suitable police force, make rules and regulations for the government and use of the public reservations under their care, and for breaches thereof affix penalties not exceeding twenty dollars for one offence, to be imposed by any court of competent jurisdiction; and, in general, may do all acts needful for the proper execution of the powers and duties granted to and imposed upon said board by the terms of this act."

St. 1895, c. 450, §§ 7, 8 and 9, provide as follows: "Section 7. Said commission shall publish the rules and regulations made by it from time to time. Said publication shall be made at least six times in at least three newspapers printed and published in each county which is wholly or in part within said metropolitan parks district, and such publication shall be sufficient notice to all

persons. The sworn certificate of any member of said commission, or of its secretary, that said rules and regulations have been published as herein provided, shall be prima facie evidence thereof. A copy of said rules and regulations, attested by any member of said commission, or by its secretary, shall be prima facie evidence that said rules and regulations have been made by said commission, as provided by law." "Section 8. Whoever violates any rule or regulation lawfully made by said commission shall be punished by a fine not exceeding twenty dollars." "Section 9. The police appointed or employed by said commission in accordance with the provisions of chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three and chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four shall have all the powers of police officers and constables for the maintenance of the public peace upon any lands, roadways or boulevards under its care, and upon any roadways passing through or bordering upon said lands."

St. 1896, c. 465, § 1, provides that certain exceptions and reservations in takings by the Commonwealth shall be valid, effectual and binding; "but no such grant, agreement, license or arrangement shall be taken or held to abrogate or abridge the control of said board over the land included in said taking except as in said exceptions and reservations provided, or the right of said board from time to time in its discretion to make rules and regulations for the government and use of any roadway, boulevard or crossway, which may at any time hereafter be laid out and maintained over said land or over any portion thereof, not inconsistent with such exceptions and reservations."

Section 2 provides: "Said commission is hereby authorized and empowered to transfer for care and control, including police protection, any lands or rights or easements or interest in land, although the same be a roadway or boulevard owned or controlled by it, to any city, town or county, or local board of a city or town within the metropolitan parks district, with the consent of such city, town, county or board, and upon such terms and for such period as may be mutually agreed upon, and to enter into an agreement with any such city, town or county or board for the joint care and control or police protection of said land or boulevard, and also for laying out, constructing and maintaining streets or ways into or across any such land or boulevard; and any city, town or county, or any local board within the metropolitan parks district, is hereby authorized and empowered to transfer for care and control, including police protection, any land, rights, ease-

ments or interest in land in its control, although the same be already a part of a public street owned or controlled by it, to the metropolitan park commission for such period and upon such terms as may be mutually agreed upon, and to enter into an agreement with said commission for the joint care and control, including police protection, of said land or street."

St. 1897, c. 121, § 3, provides: "The police appointed or employed by said commission, in accordance with the provisions of chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three and chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four and all acts in amendment thereof and in addition thereto, shall have within the metropolitan parks district all the powers of police officers and constables of cities and towns of this Commonwealth, except the power of serving and executing civil process, and when on duty may carry such weapons as said commission shall authorize."

It is the clear intention of these statutes to vest in the metropolitan Park Commission the entire care and control of the premises taken for parks, reservations and boulevards, and to make the commission responsible for their preservation and for the maintenance of good order within their limits. With regard to parkways or boulevards, the commission are given all the powers vested in them in regard to open spaces by St. 1893, c. 407, and, in addition, such rights and powers with regard to the same as, in general, cities and towns have over public ways under their control. All rights and powers previously vested in cities and towns and in the officers thereof are taken away, and the entire control vested in the park commission (1 Op. Atty.-Gen., 588, 590). Their authority over parkways and boulevards, therefore, would seem to be, from the language of St. 1894, c. 288, more extensive than that given them over open spaces taken for park purposes.

As the Metropolitan Park Commission, by virtue of the statutes above quoted, is vested with the complete and exclusive care and control of the roadways, parkways and boulevards under its jurisdiction, it is charged with the preservation of good order thereon, and may create and maintain a police force for the following purposes: —

(1) To enforce the rules and regulations which the commission is authorized to establish over parkways and boulevards within its care and control. This enforcement is exclusively confided to the Metropolitan Park Commission, except where the commission has

transferred, under the provisions of St. 1896, c. 465, the care and control of such places to city or town authorities, or has entered upon an agreement with any city or town for the joint control thereof.

(2) To maintain the public peace upon roadways or boulevards controlled by the commission, and upon any roadways passing through or bordering upon the same. The duty of enforcing the public peace upon such roadways or boulevards rests exclusively upon the commission, with the exception of the transfers or agreements provided for by St. 1896, c. 465; and the metropolitan police are vested with all the powers of police officers or constables (except that of serving civil process), for the purpose of performing their duties not only upon the parkway itself, but throughout the metropolitan district (see St. 1897, c. 121, § 3).

I am, therefore, of the opinion that the maintenance of the public peace and the enforcement of the rules and regulations established by the commission upon all roadways and boulevards controlled by them is entrusted solely to the commission, except in cases where such control is transferred to or shared with cities and towns under the provisions of St. 1896, c. 465; and that the local police of cities and towns have no authority to enter upon such roadways and boulevards for the purpose of maintaining the peace thereon. It should not be forgotten, however, that the city or town police are expressly authorized to enter upon such places for the purpose of pursuing and arresting persons guilty of offences committed within the limits of any city or town and without the limits of the jurisdiction of the commission.

It follows, therefore, that the authority of the local police to enter upon roadways or boulevards exclusively controlled by the Metropolitan Park Commission is confined to the pursuit and apprehension of persons who have committed a breach of any statute, ordinance or regulation within the limits of an adjacent city or town, and have taken refuge upon such parkway or boulevard; and that they have no authority to enter upon such roadways or boulevards for the general purpose of maintaining the public peace and order within the limits of the roadways and boulevards under the jurisdiction of the commission.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Extradition — Governor — Executive Discretion — Expediency.

The right of the Governor of this Commonwealth to consider questions of expediency or discretion exists only upon applications for requisition issuing from this Commonwealth, or upon demands for the extradition of persons held here in custody to answer for crimes against the Commonwealth, or the United States, or by force of any civil process.

AUG. 21, 1902.

To His Excellency W. MURRAY CRANE, *Governor.*

SIR: — In the matter of the demand of the Executive of North Carolina for the extradition of Monroe Rogers, an alleged fugitive from the justice of that State, I have the honor to report that, in obedience to Your Excellency's direction, I have heard remonstrants to the honoring of this demand, and the fullest opportunity has been given for the presentation of evidence and arguments in support of the contention raised in behalf of the alleged fugitive.

I have to advise Your Excellency that, in my opinion, all the essential requirements establishing the validity as to matters of form and substance of the demand for extradition, with its accompanying documents, are complied with, and are in accordance with the provisions of the Revised Statutes of the United States, § 5278.

Learned counsel for the alleged fugitive contended that the application for extradition, with its various exhibits and documents, was defective in form, and insufficient in respect to substantive and necessary allegations of fact and law; but, in my opinion, these contentions are not well founded, and must be overruled. If there be error in my conclusion, I am reassured, and the rights of the prisoner are amply protected, since he may invoke the aid of courts having competent jurisdiction, upon a writ of *habeas corpus*, to review and revise this determination of issues of law.

I am further forced to the conclusion that, under the provisions of the Constitution of the United States and the statutes founded thereon, Your Excellency is required to honor the requisition. The counsel and citizens who have interested themselves in the important considerations raised by this case very earnestly and forcibly urged, even insisted, that, under section 12 of chapter 217 of the Revised Laws of Massachusetts, it is my duty, under the responsibility imposed upon me, to consider and advise Your Excellency not only as to the law of the case, but, as well, as to the expediency of Your Excellency's favorable action upon the demand of the Executive of North Carolina.

I am of opinion, however, that my investigation must be confined to the legal aspects of the case, and that Your Excellency's action must be controlled by the requirements of the Constitution and statutes of the United States, and that the Massachusetts statutes cannot be operative except in so far as is consistent with the federal law. Upon this view, the right of Your Excellency to consider questions of expediency or discretion exists only upon applications for requisition going from this Commonwealth, or upon demands for persons held here in custody to answer for crimes against this Commonwealth, or the United States, or by force of any civil process.

These considerations seem to me conclusive, and require that Your Excellency honor the requisition from North Carolina.

Giving the widest latitude to the inquiry upon this issue of expediency or discretion raised by the respondent, and for the purpose of giving full consideration to the question of the right of Your Excellency to exercise discretion in your official action, I heard arguments and statements tending, as the remonstrants claimed, to justify or to require Your Excellency, upon this issue of expediency or discretion, to refuse the rendition of the prisoner upon extradition. The remonstrants offered as evidence printed statements from newspapers published in southern States and in the State of North Carolina, and declarations made upon hearsay, tending to show that mob violence prevailed in that State to such an extent and so universally as to compel the conclusion that no negro accused of crime could or would have a fair trial according to law in any southern State, and that he would, if returned upon this requisition, be made the victim of the lawless violence of a mob.

Accepting the contention of the remonstrants, that Your Excellency has discretion to honor or deny the extradition, and that executive or judicial discretion cannot be revised by any other tribunal, but rests upon the responsibility of him authorized to exercise it, it is, nevertheless, true that the field within which such discretion may be exercised must be determined by established principles of law as to the competency of the evidence submitted for its exercise.

Upon these considerations, I must advise Your Excellency that no competent evidence was offered establishing or tending to show any conditions affecting or overcoming the presumption of law, borne upon the application for extradition itself, that the alleged fugitive, if returned, will be dealt with according to law. The presumption obtains and remains until overcome by competent

evidence, that the allegations, assurances and pledges contained in the application are made in good faith and for the purpose declared, namely, to insure a trial of the alleged fugitive in the only courts having jurisdiction of the alleged crime, in accordance with the principles of law. I am of the opinion however, that, even if Your Excellency is to assume that the evidence offered as such was competent, and did tend to show a lawless condition in North Carolina, and the inability of the lawful authorities to secure a fair trial to the alleged fugitive, still, I am compelled to declare that I know of no tribunal within this Commonwealth, and none that can be established even by Your Excellency, that has jurisdiction to try this question of fact, or before which the sovereign State of North Carolina could be required to appear as petitioner or respondent.

But, again, even resolving all these questions in favor of the contention of the remonstrants, and considering the issue as one of expediency or discretion under the statutes of this Commonwealth, I am compelled to suggest, if it be within my province, that Your Excellency might well hesitate to refuse the rendition of this alleged fugitive, for the reasons urged by the remonstrants; for such refusal upon such grounds would be tantamount, as it seems to me, to declaring that the State of Massachusetts offers itself as a sanctuary where persons charged with crime, fleeing from the southern States, may secure immunity from punishment if guilty; for certain it is, they could not here be tried or punished. None can doubt the necessity or the justice of those laws which are enacted, and which officials must enforce, to protect the community whose interests are intrusted to them from the invasion or infection of fugitives or immigrants justly charged with or guilty of the commission of crime; nor is the consideration unworthy of notice, that the attitude of this Commonwealth, apparently or avowedly offering such sanctuary to escaped criminals, could not fail to encourage, because of this hoped-for immunity, the perpetration of crime in a sister State. For these reasons, which I respectfully submit to Your Excellency, I am of the opinion that, upon any view of discretion or expediency, upon grounds presented by the remonstrants your executive duty requires the honoring of this requisition.

There is, among the documents submitted for my examination, and at Your Excellency's suggestion by me made known to the remonstrants, a letter to Your Excellency from the Governor of the State of North Carolina, in express and unequivocal terms declaring (indeed, promising Your Excellency), upon the faith of the Executive himself and of the State he represents, safety from vio-

lence and a fair trial to the accused, if he be rendered in accordance with the demand for extradition. This communication I do not consider as evidence supporting or re-enforcing the pledges and obligations in law set forth in the demand for extradition itself; but it is significant and important, as tending, rightfully and conclusively, in my opinion, to allay any reasonable fear of violence or lawlessness that might be entertained by the alleged fugitive or by his friends. And in this connection I cite a case referred to by the learned counsel for the prisoner, and confidently relied upon by him as supporting his contention, that in the exercise of Your Excellency's discretion the extradition should be denied.

The opinion does not present the decision of any court of last appeal, but is a *nisi prius* opinion of a justice of the court of common pleas in the State of Ohio, and is in the matter of one Hampton, an alleged fugitive from Kentucky. The learned justice, in discussing the issues raised upon a writ of *habeas corpus*, construes the rights and duties of an executive or of a court as to matters of discretion concerning the rendition of the fugitive more liberally than elsewhere, so far as I know expressed by any judicial authority. But it is exceedingly significant that even in this case the learned justice comments upon the fact that there was before him evidence tending to rebut the presumption of good faith, raised by the demand for extradition itself. The court uses this language: "If these extradition proceedings had been regular as to form, had by duly authenticated court records charged a crime, and the proof established that he was a fugitive from justice, it would be my duty to remand the prisoner to the sheriff for delivery to the agent of the demanding State, save as I have said, for the proof before me that he cannot securely take back and keep him safe for trial by law. I therefore asked him to get me the assurance of the trial judge, who reasonably would know the state of feeling and the probabilities of safety locally, and of the Governor of the State as the head of the executive power thereof, and amply able, if forewarned, to protect the prisoner from violence."

The earnest and convincing declarations of his Excellency the Governor of North Carolina, submitted in this case, would compel, even under the authority of the case cited by the remonstrants, the rendition of this alleged fugitive. If the evidence offered in the case before me tended to rebut or overcome this presumption of good faith set forth in the requisition, Your Excellency must, as I believe, accept, both upon the presumptions of law and under the fixed principle of comity between States, and upon the good faith that must attend the declaration of the Governor of North

Carolina, assume, and act upon the assumption, that the rendition of the alleged fugitive is sought only for the purpose of trying him in accordance with law; and that the State of North Carolina both can and will secure the personal safety of the prisoner as against any power save that of the law he is said to have violated.

I have the honor to be,

Very respectfully yours,

HERBERT PARKER, *Attorney-General.*

Legacy Tax Act — Postponement of Tax — Non-resident Decedents — Intervening Life Estate.

The provisions of St. 1902, c. 473, are not applicable to the estates of non-resident decedents.

The statute postpones the time when the legacy tax shall become due upon a taxable remainder until the time when such remainder vests in the remainderman, without reference to the character of the life estate which precedes it.

AUG. 26, 1902.

Hon. EDWARD S. BRADFORD,
Treasurer and Receiver-General of the Commonwealth.

DEAR SIR: — By a communication dated August 6, you request my opinion upon certain questions with regard to the construction of St. 1902, c. 473. The act is as follows: "Section 1. In all cases where there has been or shall be a devise, descent or bequest to collateral relatives or strangers to the blood, liable to collateral inheritance tax, to take effect in possession or come into actual enjoyment after the expiration of one or more life estates or a term of years, the tax on such property shall not be payable nor interest begin to run thereon until the person or persons entitled thereto shall come into actual possession of such property, and the tax thereon shall be assessed upon the value of the property at the time when the right of possession accrues to the person entitled thereto as aforesaid, and such person or persons shall pay the tax upon coming into possession of such property. The executor or administrator of the decedent's estate may settle his account in the probate court without being liable for said tax: *provided*, that such person or persons may pay the tax at any time prior to their coming into possession, and in such cases the tax shall be assessed on the value of the estate at the time of the payment of the tax, after deducting the value of the life estate or estates for years; and *provided, further*, that the tax on real estate shall remain a lien on the real estate on which the same is chargeable until it is paid." "Section 2. This act shall take effect upon its passage."

You ask, first, does St. 1902, c. 473, entitled "An act relative to taxes upon collateral legacies and successions," apply to the estates of non-resident decedents; and second, is said statute applicable to estates of resident decedents in cases where the intervening life estate is taxable?

The first question is not free from difficulty. The statute does not in terms distinguish between the estates of resident and non-resident decedents, and there is much force in the contention that no such distinction was contemplated by the Legislature in its enactment. It will result, however, if the act is construed to include the estates of non-resident decedents, that the existing law relating to the taxation of collateral legacies and successions will become practically inoperative or at least ineffective in every case where personal property of a non-resident decedent, which may be within the jurisdiction of the Commonwealth, vests in or comes into the actual possession of a collateral relative or stranger to the blood liable to the collateral inheritance tax, after the expiration of one or more life estates, and both the property and the legatee in whom it vests are beyond the limits of the Commonwealth.

In view of what I deem to be the purpose of the statute, I cannot believe that the Legislature intended by implication to effect so radical a change in the existing law. The undoubted object of St. 1902, c. 473, was not to disturb the ultimate liability of taxable persons and its enforcement, as at present fixed under the collateral inheritance tax law, but to revise or amend the law only so far as relates to the time when such liability shall in certain cases accrue. Upon this construction of the statute I am forced to take the view that it does not serve to postpone the time when the tax shall be due and payable, where there has been a devise, descent or bequest, consisting of property in this Commonwealth belonging to a non-resident, which vests or takes effect in possession in the future; and that your first question must be answered in the negative.

This conclusion receives confirmation from the language of the act itself. The statute provides that "The executor or administrator of the decedent's estate may settle his account in the probate court without being liable for said tax," a provision which can only apply to the estates of resident decedents, since the executor or administrator of a non-resident decedent is not required to file an account in the probate court of this Commonwealth, but may receive the property of the decedent which may be within the jurisdiction of the Commonwealth, upon the allowance by the court of the petition required by R. L., c. 148, § 3 (see R. L., c. 15,

§§ 12, 13 and 14), if it appears that such executor or administrator is, in the State where he is appointed, liable for the property so received. This language, therefore, supports the conclusion that the provisions of St. 1902, c. 473, can only apply to estates the executors or administrators of which are compelled to file an account in the probate courts of this Commonwealth.

To your second question I am of opinion that I must reply in the affirmative. Neither the purpose nor the language of the act can be construed to warrant a distinction between an intervening life estate which is taxable and one which is not taxable. The statute clearly postpones the time when the tax shall become due upon a taxable remainder to the time when such remainder vests in the remainderman, without reference to the character of the life estate which precedes it.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Metropolitan Park Commission — Business of Common Victualler — License from Local Authorities.

The Metropolitan Park Commission is not authorized to conduct, through employees, a common victualler's business on land taken by such commission, without first obtaining a license therefor from the authorities of the city or town within the limits of which such land is situated, nor can a lessee of the Commonwealth conduct such business on land so taken without a license from the local authorities.

SEPT. 4, 1902.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission.*

DEAR SIR: — In answer to your inquiry in behalf of the Metropolitan Park Commission, stated as follows, I transmit my opinion hereinafter set forth. The inquiry is whether the commission, through its employees, may conduct a common victualler's business on land taken by this commission without first obtaining a license from the city or town in which the lands are situated; and also whether a licensee of the Commonwealth, through this commission, may carry on the business of a common victualler on lands taken by this commission for parks or parkways, without license from the city or town within which the business is so carried on.

In previous cases the Attorney-General has decided that the Commonwealth, in the care of its own property, is not subject to the regulations of general legislation respecting similar property owned by individuals. Thus, the elevators of the State House are not to be inspected by the officials of the city.

The just effect of this doctrine is strikingly apparent in case the

rule is made not by the Legislature but by a subordinate body, like the board of health of a town. It is presumed that a town board of health, by its regulations concerning plumbing, may not prescribe the plumbing of a building within the town which is under the care and control of State officials (1 Op. Atty.-Gen., 297).

So, where the Commonwealth has expressly delegated the performance of certain work to its own agents, they are not subject to the direction or control of local officials. The Governor and Council building the State House park are not required to obtain a permit from the street commissioner of Boston before digging in the streets. Otherwise, confusion might result in case the street commissioner should refuse the permit, and a public work conducted by and in the name of the Commonwealth be delayed, if not entirely suspended.

So the metropolitan park police, being expressly empowered, have exclusive jurisdiction of offences committed in their territorial district.

On the other hand, a dog, though he chances to be the property of the Commonwealth, must be licensed (1 Op. Atty.-Gen., 300). And agents of the Commonwealth carrying swill through the streets of a town must conform to the rules of the local board of health (1 Op. Atty.-Gen., 299).

In every case we are to seek the intention of the Legislature. When it has given the care and control of property to certain agents, it is not reasonable to suppose that it intends them to be interfered with by other officials. When it expressly requires a certain act to be done upon the property of the Commonwealth by its agents, in general it does not intend that act to be subject to the restrictions which would attach to its doing by an individual as a personal matter. For example, in the present question, if the Legislature definitely required the Park Commission to maintain a common victualler's stand on the reservation, we would be forced to conclude that it did not intend to make its maintenance depend upon the contingency of a license from local authorities. An agent of the Park Commission, then, carrying on such business, might, if prosecuted under the general law, as assuming to be a common victualler without a license from the city, justify himself under the express requirement of the special act, else the Commonwealth might be in the position of requiring its agents to first obtain a license from a board over whose authority the commission had no control.

But here no express provision has been made for the refreshment of persons resorting to the metropolitan parks. I find no

authority given any officials of the Commonwealth to undertake such a business, nor is any such obligation imposed upon them. The Board has power "to make available to the inhabitants of the district open spaces for exercise and recreation," to make rules and regulations for their government and use, and, in general, to do all acts needful for the proper execution of its duties (St. 1893, c. 407, § 4).

In the absence of more specific power or duty in the premises delegated to or imposed upon the Park Commission, it is my opinion that the management of a common victualler's business remains as regulated and controlled by general legislation; and that one conducting such business without a license from the local authorities could not plead successfully that no such license was required for his justification, because he was an agent of the Park Commission, helping to make the park available to the public for recreation.

In St. 1897, c. 207, it is provided that no liquor license shall be granted to be exercised in any public reservation. From this it would appear that the Legislature did not contemplate the sale of liquor by unlicensed agents of the Commonwealth; yet, if the Park Commission can cause ice cream to be sold in parks by an unlicensed agent, it may sell intoxicating liquors as well in the same manner.

My conclusions as above set forth apply with even greater force to your question relating to the authority or immunity of a lessee of the Commonwealth. I can conceive of no possible ground under which such lessee could conduct the business of a common victualler upon land of the Commonwealth without the license by law required to justify the maintenance of such business.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

State Highway — Abandonment — Existing Highway.

The State Highway Commission has no authority to abandon any portion of an existing State highway, or to surrender such highway to a city or town.

The abandonment contemplated in R. L., c. 47, § 8, may be made only in the case of lands or rights in lands taken by eminent domain, but upon which no State highway has been constructed or dedicated to public use.

SEPT. 6, 1902.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR: — I beg to acknowledge a request of the Massachusetts Highway Commission for my opinion as to whether that com-

mission has authority under R. L., c. 47, § 8, or under any other legal provision, to abandon an entire highway and surrender the same to a town, the issue being presented by a petition addressed to the Highway Commission by the selectmen of Watertown, the petition being as follows: —

To the Honorable the Massachusetts Highway Commission.

The undersigned, the selectmen of the town of Watertown, respectfully request your honorable Board to abandon and surrender to said town that part of Main Street in Watertown which has been heretofore laid out and constructed as a State Highway, so that after such abandonment and surrender this highway shall be kept in good repair and condition by the town and shall be under the sole control of the town, and the Commonwealth shall be relieved from all expense and liability on account thereof.

JAMES H. L. COON,
JOSEPH P. KEEFE,
A. L. RICHARDS,
Selectmen of Watertown.

Section 6 of chapter 47 of the Revised Laws, making provision for the exercise of the authority conferred upon the Board to lay out and take charge of State highways, after defining the preliminaries for the exercise of this authority and referring to the adoption of a way as a State highway, the law requires that "thereafter it [such highway] shall be a state highway, and shall be constructed and kept in good repair and condition by the commission, at the expense of the commonwealth," thereby fixing the status of such way permanently as a State highway.

I am of opinion, therefore, that the commission may not abandon a State highway or surrender it to a town as prayed for by the selectmen of Watertown.

My attention is called to section 8 of chapter 47 of the Revised Laws: "Said commission may, with the concurrence of the mayor and aldermen of a city or the selectmen of a town, abandon any land or part thereof, or rights in land which have been taken or acquired by it in such city or town by executing, acknowledging and recording a deed thereof accompanied by a plan of survey which shall be recorded therewith. Said abandonment shall revest the title to the land or rights abandoned in the persons, their heirs and assigns, in whom it was vested at the time of the taking, and may be pleaded in reduction of damages in any suit therefor on account of such taking;" but I am of opinion that this section does not authorize or even contemplate the abandonment of State highways as such, after they have been located and constructed in accordance with the provisions of that chapter.

Section 8 of chapter 47 does not authorize the abandonment of land or rights in land within the location of a highway after the same has been established and constructed and committed to the charge of the commission for the Commonwealth; the abandonment contemplated in section 8 may only be made of lands or rights in lands taken, but on which no State highway has been located, constructed or dedicated to the public use.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Extradition — State Officer — Duty to notify Fugitive of Right to apply for Writ of Habeas Corpus — Expenses.

1. An officer serving a warrant for the rendition of a fugitive from justice, issued by the Governor of this Commonwealth, is not required by law to inform such fugitive as to his right to apply for a writ of *habeas corpus*. It would be well, however, for the officer in each case to inform the party so arrested that this right is open to him.
2. All expenses of a State officer incidental to the transportation and delivery of a person held as a fugitive from justice must be borne by the agent of the demanding State, including reasonable and proper expenditures for hotel bills and railroad fares.

SEPT. 12, 1902.

Hon. RUFUS R. WADE, *Chief of the Massachusetts District Police.*

DEAR SIR: —You submit to me for my opinion two questions. First, is an officer serving the warrant for the rendition of a fugitive issued by the Governor of this State upon a requisition obliged to inform the person arrested that he has a right to apply for a writ of *habeas corpus* under R. L., c. 217, § 14?

In answer to this inquiry, I advise you that the officer is not required by law to inform the person under arrest of his right to apply for a writ of *habeas corpus*, though he must give the person arrested opportunity to make such application. I am, nevertheless, of the opinion that it would be well always for the officer to specifically inform the party so arrested that this right is open to him. Ordinarily, the duty of an officer is fully discharged when he makes service of his precept in strict accordance with its direction and authority. He is not required to offer advice as to the legal rights of the person upon whom he makes service; indeed, the offer of such advice might often result in serious embarrassment to the officer, if, in the effort to construe the precept and its legal effect, he was in error as to a matter of fact or law.

Your second question is phrased as follows: Is the agent who makes the demand obliged to pay all the expenses of the officer

who serves the Governor's warrant, such as railroad fares and hotel bills to and from the State line?

I call your attention to section 13 of the chapter of the Revised Laws above referred to: "If the governor is satisfied that the demand conforms to law and ought to be complied with, he shall issue his warrant, under the seal of the commonwealth, to an officer authorized to serve warrants in criminal cases, directing him at the expense of the agent who makes the demand, . . . to take and transport such person to the boundary line of this commonwealth and there deliver him to such agent."

Under this express provision, it is clear that all expenses of the State officer incidental to the transportation and delivery of the person held are to be borne by the agent of the demanding State. Within such expenses, proper and necessary expenditures for hotel bills and railroad fares of the State officer are to be included.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Insurance — Annual Returns of Insurance Companies — Public Documents.

Annual statements of insurance companies, filed in the office of the Insurance Commissioner, according to the provisions of R. L., c. 118, § 96, are papers which the Insurance Commissioner is by law required to receive for filing within the intention of R. L., c. 85, § 5, and are therefore open to inspection as public documents.

SEPT. 22, 1902.

Hon. FREDERICK L. CUTTING, *Insurance Commissioner.*

DEAR SIR: — I am advised by you that a question has arisen in the insurance department upon which you desire my opinion, the inquiry, as stated to me, being whether the annual statements made by insurance companies under the provisions of R. L., c. 118, § 96, are public records open to the inspection of any citizen.

Section 96 is as follows: "Every insurance company shall annually, on or before the fifteenth day of January, file in the office of the insurance commissioner a statement which shall exhibit its financial condition on the thirty-first day of December of the previous year, and its business of that year. For cause the commissioner may extend the time within which any such statement may be filed, but not to a date later than the fifteenth day of February. Such annual statement shall be in the form required by the insurance commissioner. He shall embody therein, so far as appropriate to the several companies, the substance of the ap-

pended forms, with any additional inquiries he may require for the purpose of eliciting a complete and accurate exhibit of the conditions and transactions of the companies. The assets and liabilities shall be computed and allowed in such statement in accordance with the rules stated in section eleven. Such statement shall be subscribed and sworn to by the president and secretary, or, in their absence, by two of its principal officers. The annual statement of a company of a foreign country shall embrace only its business and condition in the United States, and shall be subscribed and sworn to by its resident manager or principal representative in charge of its American business. For filing each annual statement each foreign company shall pay to the Commonwealth twenty dollars. The transaction of any new business by any company or its agents which has failed to file a statement in the manner herein provided shall, after notice to that effect from the insurance commissioner, be unlawful while such default continues."

R. L., c. 35, § 5, provides: "In construing the provisions of this chapter and other statutes, the words 'public records' shall, unless a contrary intention clearly appears, mean any written or printed book or paper . . . which any officer or employee of the commonwealth or of a county, city or town has received or is required to receive for filing."

This legislative definition cannot be held to include within its intention every paper which an officer of the Commonwealth receives and files. It must be limited to such as he is required by law to so receive for filing. Any other construction must be prejudicial to the rights and interests of the Commonwealth or its officers, and indeed, of parties or persons making communications with such officers.

The original act for which the provision of the Revised Laws is a substitute, St. 1897, c. 439, § 1, called a public record any paper which a public officer is required by law to receive, or in pursuance of any such requirement has received for filing. The compilers of the Revised Laws have not preserved the distinction between a paper which an officer is required by law to receive and one which he receives for his own convenience. The existing qualification for the purpose of definition makes a test of the requirement to receive for filing, and any paper so received falls within the definition of a public record.

The question you submit to me is necessarily narrowed, therefore, to this: whether an annual statement of an insurance company filed in the office of the commissioner, under section 96, chapter

118 of the Revised Laws, is a paper which the Insurance Commissioner is required by law to receive for filing within the intention of the statute; and I am of the opinion that it is such, and, as such, open to the inspection of any citizen, under the provisions of section 17 of chapter 35 of the Revised Laws.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Wachusett Mountain State Reservation — Specific Appropriation — Unexpended Balance.

The purpose of the appropriation under St. 1901, c. 496, was expressly limited to the acquisition of land and the construction and repair of the roadway on the Wachusett Mountain State reservation, and an unexpended balance remaining therefrom may not be expended for the erection of a house for the use of the superintendent of such reservation.

SEPT. 22, 1902.

HAROLD PARKER, Esq., *Wachusett Mountain State Reservation Commission.*

DEAR SIR: — Confirming my oral statement to you, I now have to say, in answer to your question submitted July 14, inquiring whether your commission may lawfully apply any balance that may be left after purchasing land under authority of chapter 496 of the Acts of 1901 to the construction of a house for the use of the superintendent of the reservation: —

This commission was established by chapter 378 of the Acts of 1899: "Section 4. The commission shall have the same powers to acquire lands for the Wachusett Mountain state reservation which are given to the metropolitan park commission, established by chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three, and acts in amendment thereof or supplementary thereto, and shall be vested with full power and authority to care for, protect and maintain the same in behalf of the Commonwealth." "Section 5. The necessary expense for care and maintenance of the Wachusett Mountain state reservation, in excess of any income that may be derived therefrom, shall be annually estimated by the Wachusett Mountain state reservation commission, and shall be embodied by the county commissioners of the county of Worcester in the estimate annually submitted by them to the general court, and shall be assessed upon said county and collected in the same manner as are county taxes."

Under this act $25,000 were appropriated to carry out its provisions. Chapter 496 of the Acts of the year 1901 made a further

appropriation of $25,000, "to be expended by said commission for the purpose of acquiring, by purchase or otherwise, such land adjoining the present Wachusett Mountain state reservation as the commission may deem it necessary or advisable to acquire, and for the purpose of putting in safe and suitable condition the mountain roadway on the reservation."

Section 2 gives to the commission the same powers over lands acquired under this act as are given them over lands previously acquired under chapter 378 of the Acts of the year 1899. Section 3 provides that the necessary expense for the care and maintenance of the additional land acquired shall be paid by the county of Worcester in the manner provided by said statute of 1899.

The purposes for which the $25,000 appropriated by the statutes of 1901 may be expended are expressly limited to the acquisition of land and the construction and repair of the roadway on the reservation. It would seem, therefore, that the commission is not authorized to use any unexpended balance of such appropriation for the construction of a house for the use of the superintendent, this being an expenditure which cannot properly be included under either of the designated purposes for which the moneys were appropriated by the State. Whether there may be any other source, by appropriation or otherwise, from which the funds necessary for the construction of a house for the superintendent may be secured, I express no opinion, since that inquiry is not addressed to me; but I am clearly of the opinion that the commission is not authorized to use the unexpended balance of the sum appropriated by the act of 1901 for the purpose suggested, namely, the erection of a house for the superintendent of the reservation.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

State Highway — Posting of Notices — Public Shade Trees.

The Massachusetts Highway Commission has no authority, under existing laws, to affix to public shade trees, located within the limits of a State highway, notices warning the public against the injury or defacement of such trees.

OCT. 7, 1902.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR: — The Massachusetts Highway Commission requests the opinion of the Attorney-General as to whether or not that commission has the right, under the statutes relating to its work,

to post notices upon trees located on State highways, warning the public against the injury or defacement of such trees.

R. L., c. 208, § 104, is general in terms, and applies to shade trees upon public ways. I am of opinion that it includes those upon State highways, and that the local tree wardens necessarily have jurisdiction over them, excepting so far as the statutes defining the duties of the Highway Commission are inconsistent therewith. The question you submit, therefore, must be determined by a consideration of the authority over public shade trees given to your commission, if at all, by those statutes which define the duties and powers of the Highway Commission.

Chapter 47, section 21, of the Revised Laws, provides that "no shade trees shall be planted or removed or obstruction placed thereon, without the written permit of the highway commission, and then only in accordance with the regulations of said commission."

Section 11 of chapter 47 authorizes the commission to cause suitable trees to be planted, and to keep the highway reasonably clear of brush.

Neither of these statutes can be construed to authorize the commission to violate the provisions of chapter 208, section 104, of the Revised Laws, which relates to affixing notices upon public shade trees; and the affixing of such notice, even by your Board, does, technically, in my opinion, violate the letter if not the spirit of that law.

I am therefore of the opinion that your Board has no authority to affix any notices upon shade trees. It would seem that the wiser course would be to secure the formal assent or approval of the local tree warden to the posting of such notices as you think the protection of the trees require, and with this approval you could accomplish the end sought for, and be within the technical restrictions of the law.

I am further of the opinion that the state of the law, which seems to prohibit your taking the initiative in the matter, is the result of omission rather than design; for I cannot doubt that, had the Legislature dealt directly with the question, it would have conferred upon your Board this power, which is so plainly incident to the complete discharge of your duties with regard to the maintenance and preservation of the State highways.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Fire Marshal's Department — Hearings — Exclusion of Public.

The deputy in charge of the Fire Marshal's department of the District Police may exclude from a hearing conducted by him for the purpose of ascertaining the cause of a fire, all persons other than those summoned to give testimony.

OCT. 7, 1902.

JOSEPH E. SHAW, Esq.,
Fire Marshal's Department, Massachusetts District Police.

DEAR SIR: — You require the opinion of the Attorney-General upon the question whether the deputy in charge of the Fire Marshal's department of the District Police has the power to exclude from a hearing conducted by him any persons, including counsel, while an inquest is being held to ascertain the cause of a fire.

R. L., c. 32, § 3, provides that, for certain purposes, "the fire marshal or his deputy may summon and examine on oath any person supposed to know or have means of knowing any material facts touching the subject of investigation. Such witnesses may be kept apart and examined separately and such examination shall be reduced to writing, and false swearing therein shall be deemed perjury and be punishable as such. Any justice of the municipal court of the city of Boston, or of the superior court, upon application of the fire marshal or his deputy, may compel the attendance of such witnesses and the giving of such testimony before the fire marshal or his deputy in the same manner and to the same extent as before said courts respectively."

This provision was not affected by St. 1902, c. 142, which was an act transferring the powers and duties of the State Fire Marshal to the Massachusetts District Police. The original statute establishing the office of State Fire Marshal (St. 1894, c. 444), expressly repealed by R. L., c. 227, provided, in section 4, that "all investigations held by or under the direction of the state fire marshal may in his discretion be private, and persons other than those required to be present by the provisions of this act may be excluded from the place where such investigation is held, and witnesses may be kept separate and apart from each other and not allowed to communicate with each other until they have been examined." This provision was not re-enacted in R. L., c. 32, § 3, above cited; but I am of opinion that, notwithstanding its omission, the deputy may still exclude from the room persons other than those summoned to give testimony during the progress of the inquest, and may examine persons so summoned separately, and in the absence of all persons except those officers who are themselves

conducting the inquiry under the law. The omission of the specific provision contained in the earlier statute is not, in my opinion, conclusive as to the existing law. It may well be that the clause was omitted as being unnecessary, in that the tribunal, without express statutory authority, could have excluded witnesses and persons.

An inquest is not such a proceeding as confers upon parties summoned to appear the right to be there represented by counsel. It is not a trial, but an inquiry. It seems to be well established that in coroner's inquests no person is entitled, by reason of being suspected of causing the death, to be present or to have counsel, or to cross-examine the witnesses or produce others. This proceeding before the Fire Marshal is not essentially different from a coroner's inquest; and, having in view the purpose of the inquiry and the general method of procedure followed in similar cases, I am of opinion that the fact that the provision giving the Fire Marshal discretion to make such hearing private was omitted from the Revised Laws is not sufficient ground for holding that the Fire Marshal, under existing laws, may not make such hearing private.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Street Railway — Employees — Hours of Labor — "Day's Work."

A special contract made by a street railway company and its employees, providing for employment and compensation by the hour, and not aggregating the service under the designation of a "day's work," as a unit, is not within the provisions of R. L., c. 106, § 22, setting forth what shall constitute a day's work for all conductors, drivers and motormen employed by street railway companies.

OCT. 8, 1902.

Hon. RUFUS R. WADE, *Chief of the Massachusetts District Police.*

DEAR SIR: — You submit to me three inquiries: "First. A street railway company operating cars in this Commonwealth employ and pay their motormen and conductors by the hour. Does such payment by the hour invalidate that part of section 22, chapter 106, Revised Laws, which refers to 'a day's labor'?" The real inquiry is, whether a special contract, made by such company and such employee, providing for employment and compensation by the hour, and not aggregating the service under the designation

of a "day's work," as a unit, falls within the prohibition of the section referred to, and is forbidden because in violation of statutory law.

The question raised is an interesting one, and not entirely free from difficulty. But I am clearly of the opinion that an intention, if the Legislature entertained such, to restrict or impair the right of a citizen to make his own contract, is not to be presumed in the absence of express and apt words compelling that construction. I am of opinion that the term "day's work" is used, and so intended, as a unit representing both the term of labor and the right of compensation for such term. This definition does not prohibit or preclude the making of a special contract which does not adopt such unit as an element of the contract itself, but relates merely to specific employment for specific defined periods of time not referable to the standard of a day's work.

It may be that the Legislature had in mind, by reason of its designation of conductors, drivers and motormen, not merely the rights or the protection of the laborer or employee, but the interests and safety of the public; and that the enactment is based upon the judgment of the Legislature, speaking for the public, that employment in the exacting service of operating electric cars for more than the number of hours limited within the twenty-four would be dangerous to the travelling public, because labor protracted beyond such limited hours would tend to impair, through fatigue, the efficiency of the men to whose care the safety of the travelling public was committed. But this possible occasion for, or intent of, the legislation, does not warrant a construction that would require a new significance to be given to the words "day's work" as a term in a contract. See 1 Op. Atty.-Gen., 10.

Your second inquiry is based upon a statement of facts as follows: "Conductors and motormen are employed in the case cited from 5.30 A.M. to 12 midnight, with a lay-off from 10.45 A.M. to 6.15 P.M., not doing their day's work in twelve consecutive hours." Assuming that such schedule is based upon the special contract above referred to, for the reasons heretofore given I am required to hold that this arrangement is not in violation of the section which I have above cited.

Your third inquiry states that: "A conductor and motorman may work from 5.30 A.M. to 11.50 A.M. and from 5.10 P.M. to 10.30 P.M., making eleven hours and forty minutes of actual platform work, and also exceeding the twelve consecutive hours." Here, again, assuming the existence of the special contract, I have to say, for the reasons above set forth, that I am of the opinion

that this arrangement is permissible, because not in conflict with the provisions of the same section.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Pauper Law — Military Settlement — Desertion.

A person is not debarred from gaining a settlement under the provisions of R. L., c. 80, § 1, cl. 10, by reason of the fact that he absented himself from his command, and was thereafter found serving with other troops and was returned to his original regiment, where he remained until honorably discharged from the service of the United States, there being no evidence that such person was ever proved guilty of desertion.

OCT. 24, 1902.

J. F. LEWIS, M.D., *Superintendent, State Adult Poor.*

DEAR SIR: — In a communication dated September 22, you desired my opinion upon a question with regard to the settlement of a pauper under the provisions of R. L., c. 80, § 1, cl. 10.

It appears that the pauper in question "enlisted in Company H, Twenty-ninth Massachusetts Infantry, Aug. 22, 1862, and deserted therefrom on or about the fifteenth day of May, 1864. Under the name of Arthur Bryant he re-enlisted, Aug. 6, 1864, in Company C, Second Infantry, and received a bounty of $325. On June 28, 1865, he was reclaimed as a deserter and returned to the Twenty-ninth Infantry. He was honorably discharged from the service of the United States on the twenty-ninth day of July, 1865."

It is admitted that the pauper would have gained a settlement under the provisions of this clause unless prevented therefrom by the fact that in May, 1864, he absented himself from his command, and was thereafter found serving with other troops, and was returned to his original regiment, where he remained until he received an honorable discharge.

I am of opinion that he was not so prevented. The statute in terms provides that, if other conditions are fulfilled, a pauper shall lose the benefit of this clause only when he has been *proved guilty* of desertion; and it is not enough that a person claiming settlement by virtue of such provisions was absent from duty or was even arrested for desertion, if there is no evidence that such person was convicted or sentenced therefor. *Fitchburg* v. *Lunenburg*, 102 Mass. 358, 361. I am aware of no technical signification which would render the words "reclaimed as a deserter" equivalent to a statement that the person to whom they relate was proved

guilty of desertion; and, assuming that they are used in their ordinary sense, I am of opinion that there is no evidence disclosed by the record, as quoted in your letter, that the pauper in question was ever proved guilty of desertion within the meaning of the statute, and that such person is therefore entitled to claim a settlement under the provisions of R. L., c. 80, § 1, cl. 10.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Civil Service — Re-employment of Employee discharged by Reason of Revision of Charter of City of Boston — Specific Exemption.

St. 1895, c. 449, entitled "An act to revise the charter of the city of Boston," which provides in section 27 that officers and employees of any department of the city whose positions were abolished or whose tenure of office was affected by the act might be appointed to positions in any department of the city without civil service examination or enrolment, serves to exempt from the operation of the civil service law and rules an employee discharged by reason of such revision, although the re-employment of such employee is deferred until seven years after his discharge.

Nov. 3, 1902.

Hon. CHARLES THEODORE RUSSELL, *Chairman, Civil Service Commission.*

DEAR SIR: — I beg to reply to your communication of October 8, requesting my opinion upon the construction to be given to St. 1895, c. 449, § 27. This statute is entitled "An act to revise the charter of the city of Boston," creating certain departments of the city of Boston, and abolishing or consolidating some of those already existing. Section 27 is as follows: "The officers and employees of any department who may be removed from the service of the city, or whose tenure of office may be affected by the provisions of this act or the carrying out thereof, may be appointed to positions in any department of said city without civil service examination or enrolment."

It appears that, at the time when the statute took effect, one Townsend was, and had been since 1890, employed in the labor division of the water department of Boston, in a branch of the service which was abolished under the provisions of this act. On Aug. 5, 1902, more than seven years after the discharge of Mr. Townsend, consequent upon the abolition of the department in which he was employed, the present water commissioner of the city of Boston notified the Civil Service Commissioners that he had appointed Townsend an inspector in the water department,

a position in the first division of the classified service, without any requisition, examination or certification by the Civil Service Commissioners, claiming to act therein under authority of section 27, above quoted.

Your letter further states that: "The specific question upon these reported facts is, whether William H. Townsend was legally appointed inspector in the water department in August, 1902, solely under and by virtue of section 27 of chapter 449 of the Acts of 1895, without requisition or certification."

Although the question is not free from doubt, I am of opinion that the appointment of Townsend was legal under the provisions of St. 1895, c. 449, § 27.

The obvious purpose of section 27 was to provide for the appointment in other departments of officers and employees of the city of Boston who were thrown out of office or employment by the abolition or consolidation of the departments with which they were connected by the legislation of 1895, without subjecting them to the inconvenience and delay of taking a civil service examination, and awaiting their turn for appointment upon the classified lists of the service. The section does not in terms limit the time within which such appointments may be made, and I can see no valid ground for reading such a limitation into the act by implication. If the statute were construed to require, by implication, the immediate appointment to positions in the service of the city of Boston of persons displaced therefrom by St. 1895, chapter 449, even allowing a reasonable time for arranging for transfers or re-employment, it would follow that a separate adjudication would be necessary in the case of each appointment to determine what should constitute a reasonable time, under all the circumstances, with the possible result that an adverse conclusion would deprive the person for whose advantage section 27 was enacted of the very benefit which it was intended to confer.

I cannot believe that such was the intent of the Legislature, and I am therefore constrained to advise you that, in my opinion, the appointment of Mr. Townsend as inspector in the water department of the city of Boston was authorized under the provisions of St. 1895, c. 449, § 27, although made without requisition upon or certification by your commission. Upon this view of the question it seems unnecessary to reply to the general inquiries submitted.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Firemen's Relief Fund — Aid to Widows of Deceased Firemen.

The Board of Commissioners of the Firemen's Relief Fund is authorized under existing statutes to discontinue the allowance of $400 established by such Board to widows of deceased firemen, under the provisions of St. 1892, c. 177, in view of the payment of $1,000 designated and established for such purpose by R. L., c. 32, § 77.

Nov. 7, 1902.

JAMES C. CROMBIE, Esq.,
Chairman, Board of Commissioners of the Firemen's Relief Fund.

DEAR SIR: — You desire the opinion of this department upon the question "whether it is obligatory to pay to the widows of deceased firemen killed in the service anything in addition to the amount now granted to minor children." You state that, in accordance with the provisions of section 77 of chapter 32 of the Revised Laws, an allowance of $2 per week is given to such children under sixteen years of age; and that, prior to the enactment of the statute authorizing the State Treasurer to pay $1,000 to widows or dependents, under section 32 of above cited chapter of the Revised Laws, your Board has allowed $400 for death claims, $100 of which was for funeral expenses; and you further state that, since the later enactment, your Board has discontinued the death allowance of $400.

R. L., c. 32, §§ 71–77, inclusive, contain provisions relating to the firemen's relief fund, section 71 providing that the sum of $10,000 shall be paid by the Treasurer of the Commonwealth to the treasurer of the association, from money received from taxes on fire insurance companies doing business in this Commonwealth, and that such sum shall be known as the firemen's relief fund of Massachusetts.

Sections 73, 74, and 77 of said chapter provide as follows: "Section 73. Such fund shall be used for the relief of firemen, whether members of said association or not, who may be injured in the performance of their duty at a fire or in going to or in returning from the same, and for the relief of the widows and children of firemen killed in the performance of such duty, in the manner and to the amount determined by a board of five persons, three of whom, not members of said association, shall be appointed by the governor, and two of whom shall be appointed by said association." "Section 74. Officers and members in active service in all incorporated protective departments co-operating with fire departments, and any person performing the duties of a fireman in a town having no organized fire department, shall be entitled to

the benefits thereof." "Section 77. If a fireman in a regularly organized fire department of a city or town, or any officer or member in active service of any incorporated protective department acting in concert with fire departments, or a person doing fire duty at the request or by the order of the authorities of a town which has no organized fire department, or a person performing the duties of a fireman in such town, is killed, or dies within sixty days from injuries received while in the performance of his duties, and his death is certified by the city or town clerk and the attending physician or medical examiner to the treasurer and receiver-general, he shall pay to the executor or administrator of such fireman, out of the money received from taxes on fire insurance companies doing business in this Commonwealth, the sum of one thousand dollars for the use equally of his widow and minor children; or if there are minor children but no widow, to their use; or if there is no minor child, to the use of the widow; and if there is no widow or minor child, to the use of the next of kin if dependent on such deceased fireman for support. A child of full age dependent upon such fireman for support shall be regarded as a minor child."

The original statute establishing this fund (Acts of 1892, c. 177) does not materially differ from sections 71 to 76 of the Revised Laws, chapter 32; and the provisions of section 77 originally enacted in St. 1893, c. 401, were almost identical with those of said section 77.

It appears, therefore, that the Legislature has contemplated two distinct sources of relief for firemen injured, or to the families of those killed, in the service: (1) from the firemen's relief fund, a sum not exceeding in the aggregate $10,000, annually set apart; (2) in cases where firemen are killed or fatally injured, from money in the custody of the treasurer of the Commonwealth; the source of income in both cases being taxation levied upon fire insurance companies doing business in this Commonwealth.

I am of opinion that section 77 does not conclusively limit or restrict the action of the Board provided for in section 73, in relation to relief for firemen who may be injured in the performance of their duties at a fire, or in going to or returning from the same, and for the relief of widows and children of firemen killed in the performance of such duties, in the manner and to the amount to be determined by such Board. It might be held that section 77 acted as a repeal of so much of the preceding sections as related to firemen killed or fatally injured in the performance of their duties; but I do not think this conclusion necessary or inevitable, in view of the fact that the preceding sections were amended by

St. 1902, c. 108, which in effect increased the annual appropriation for the firemen's relief fund from $10,000 to $12,000, and showing the apparent intent of the Legislature to continue the relief from the fund, as distributed by the Board.

I therefore conclude that the Board of Commissioners of the Firemen's Relief Fund have the same powers and duties which they had previous to the enactment of section 77 in its original form; and that they may, though they are not required to, vote relief to widows and children of firemen if they deem it proper, notwithstanding the provisions in section 77 for the payment of the specific sum of $1,000 in cases of death or fatal injury.

Your question is, whether it is *obligatory* to pay to the widows of deceased firemen killed in the service anything in addition to the amount granted to the minor children; that is to say, whether you are required to pay, in addition to the sum of $1,000, the allowance of $400 made before the enactment of the law providing for the payment of $1,000. It does not appear that formerly it was obligatory upon the Board to grant any specific amount to the widows or children of firemen killed in the service, under section 73, the amount so to be paid being left to the discretion of the Board.

I am of opinion that the question of amount of payment, and whether there shall be any payment in addition to the sum of $1,000, is still discretionary with the Board. In other words, I am of opinion that the specific payment of $1,000 upon a death claim is not an exclusive substitute for the former allowance of $400; but I am led to conclude that your Board may well consider this specific payment of $1,000 to be an adequate and reasonable provision, in substitution of the former allowance, and the Legislature may have so intended. At all events, it seems perfectly clear to me that, in the exercise of a wise discretion, and having regard to accomplishing the greatest good from the funds under your control, you may well discontinue the former allowance of $400, especially as I assume that there are more cases calling for relief where there is a disability, than cases arising where a fireman had suffered death in the performance of his duty.

I therefore advise you that your Board is authorized, under the present statutory provisions, to discontinue the former allowance of $400, considering the payment of $1,000, specifically provided for, as in lieu of and in substitution for the purpose then not definitely specified in legislation, but now, by the provisions of section 77, designated and established.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Massachusetts Highway Commission — State Highway — Liability of Commission for Removal of Poles which are a Menace to Public.

The Massachusetts Highway Commission, in removing poles which were erected by a telephone company along a State highway, and have become a menace to the public by reason of neglect or decay, after proper notice of that fact, and notice that adequate measures must be taken to insure safety of existing poles or to substitute new ones, has been given to the company, and a reasonable time allowed for proper action by it, would incur no liability to the company.

Nov. 7, 1902.

A. B. Fletcher, Esq., *Secretary, Massachusetts Highway Commission.*

Dear Sir: — The Massachusetts Highway Commission desires the opinion of the Attorney-General upon the following question: "Along the State highway in the town of Grafton, poles which have in the past been used by the Massachusetts Telephone Company are located. These poles are not now in use; many of them are in bad condition, and the division engineer reports that in his opinion they are a menace to the public travel. The commission has endeavored to have the company (which we understand is now out of existence) remove these poles, and now feel disposed to take the matter in hand and have the poles cut down without further communication with the owners of the poles. Before doing this, however, the commission desires advice . . . on the matter."

Public-service corporations, which maintain by license pipes, wires or other structures in or under a highway, are not in general regarded as having acquired a property right, such as would entitle them to recover damages, where the recovery was limited to persons whose abutting property is injured by improvement of the highway. *Jamaica Pond Aqueduct Corporation* v. *Brookline*, 121 Mass. 5. It seems to be the rule that such corporations hold their rights and privileges in the street subject to the liability of making changes in the structures which they have erected in the way, whenever public necessity or convenience require changes of location or grade in the highway. See *Matter of Deering*, 93 N. Y. 361; *Natick Gas Light Company* v. *Natick*, 175 Mass. 246, 252.

Since the right to maintain telegraph or telephone poles in a highway is subject to the liability of removing or altering the location of such structures whenever public necessity or convenience may require it, it would seem that the companies maintaining such structures would be also subject to the liability to have them removed in cases where they became a public nuisance, because they were a menace to the proper use and enjoyment of the way.

Ordinarily, the company would be under a duty to keep such structures in safe and proper condition, and the liability for damages occasioned by their neglect to do so would be sufficient safeguard; but where the company is out of existence, and has abandoned the poles, I am of opinion that the authorities who control the way may properly remove any structures which are dangerous to the safety of the public in using the way, without thereby incurring any liability to the company. In this instance the State Highway Commission is charged with the care and maintenance of the State highway, where the poles in question are situated (R. L., c. 47, § 6), and the ultimate liability for injuries to persons using the way rests upon the Commonwealth (R. L., c. 47, § 13).

It seems to me, therefore, that, if the poles erected along the way have become a menace to the public by reason of decay or neglect, and proper notice of that fact, together with notice that, unless it shall forthwith take adequate measures to ensure safety of existing poles or to substitute new ones, such poles will be removed by the commission, has been given to the company, and a reasonable time allowed for proper action, the State Highway Commission would incur no liability to the company by removing them if it neglects to make such removal.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

State Board of Publication — Documents — Approval of Official Publication.

The word "documents," as used in St. 1902, c. 438, § 2, extends to and includes a compilation by a State officer of laws relating to the department under his charge, and also a publication by a State Board, containing certain information useful in the schools of the Commonwealth, and such publications must be approved by the State Board of Publication.

NOV. 11, 1902.

WILLIAM N. DAVENPORT, Esq., *Secretary, State Board of Publication.*

DEAR SIR: — Your letter of October 27 requires my opinion as to the scope of the authority of the State Board of Publication, under the provisions of St. 1902, c. 438. You state that the question arises upon an application of a State officer for authority to print a compilation of the laws relating to the department under his charge, and upon a request of a State Board for authority to publish certain information useful in the schools of the Common-

wealth; and the specific question submitted by you is, whether or not publications of the kind indicated are included within the words "other documents," as used in section 2.

St. 1902, c. 438, § 1, establishes a state Board of Publication. Section 2 (the section in question) provides that it shall be the duty of such Board "to examine the annual reports and all special reports and *other documents* issued by or on behalf of the Commonwealth by any public officer, board or commission, and to define the form and extent thereof," with certain exceptions thereafter made. Section 3 provides that public officers, Boards or commissions may, in addition to their annual report, make such special reports as shall be deemed by the State Board of Publication to be of practical utility. Section 4 provides that all boards or commissions, before entering upon the preparation of any publication, shall submit to the State Board of Publication careful statements of the scope and estimates of the size of the intended publication, and such Board is given power to determine the number of pages, to decide upon the desirability of illustration and other details. By section 6 an appeal is permitted from the decisions of the Board to the Governor and Council.

The word "document," as used in this statute, has no technical signification. It is employed in its ordinary meaning, and denotes a written or printed paper, containing an authoritative record or statement, or, more generally, a publication which is designed to serve as a source of evidence or information upon a particular subject or class of subjects.

Taken in this sense, I have no hesitation in advising you that the word "document," in St. 1902, c. 438, § 2, extends to and includes publications of the character referred to in your communication, and that such publications are subject to the examination and approval of your Board.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Metropolitan Water and Sewerage Board — Construction of Buildings — Permit from Local Authorities.

The Metropolitan Water and Sewerage Board is not required to obtain a permit from the building department of the city of Boston before proceeding with the erection of a pumping station, and such department cannot require that block stone shall be used in the foundation of such structure.

Nov. 17, 1902.

Hon. HENRY H. SPRAGUE,
Chairman, Metropolitan Water and Sewerage Board.

DEAR SIR: — Your letter of November 14 required my opinion upon the following questions: First, do the building laws of the city of Boston apply to the constructional work of the Metropolitan Water and Sewerage Board, so to require that block stones should be used in the foundations? Second, is the Board required, before proceeding with the construction of a pumping station, to obtain a permit from the city department of the city of Boston.

You state that the Metropolitan Water and Sewerage Board is now constructing a pumping station for the high-level sewer, under the provisions of St. 1899, c. 424. That statute, in section 1, authorizes the Board, for the purpose of constructing, maintaining and operating a system of sewage disposal for the south metropolitan system, "to construct, maintain and operate such mains, sewers and other works as may be necessary in substantial accordance with the plans outlined in the special report of said board to the general court of 1899." The work so authorized is a public work, and the Board acts as the agent of the Commonwealth in exercising the authority of the sovereign over its own property, and its acts are the acts of the Commonwealth. In the exercise of the authority thus conferred upon it, the Board is not to be deemed subject to the restrictions imposed by St. 1892, c. 419, and acts in amendment thereof, regulating the erection of buildings in the city of Boston, unless such restrictions are made applicable to its proceedings by clear intendment of such statutes. See 1 Op. Atty.-Gen., 290; Attorney-General's Report for 1899, 49.

It cannot be supposed that the Legislature, in establishing these regulations, the purpose of which was to secure the safety of citizens who may occupy the buildings, intended to limit or restrict the authority of the Commonwealth over its own property. It is to be presumed that the Commonwealth will take all necessary precautions to insure the safety of buildings erected upon its own property and for its own use, and that the supervision of a local officer over the work of construction is unnecessary.

I am therefore of the opinion that your Board is not required before proceeding with the construction of the building in question, to obtain a permit from the building department of the city of Boston, and that such department cannot require that block stone should be used in the foundation of such building.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Foreign Corporation — Right to file Papers with Commissioner of Corporations.

The Commissioner of Corporations may not receive for filing the papers of a foreign corporation engaged in the business of loaning money to its members, under a contract with each member that, upon the payment of a weekly premium, the company will loan to such member, upon the maturity of his contract, a sum of money for the purchase of a home, such maturity being regulated by the numerical order of acceptance of the several contracts, for the reason that the transaction of such business by domestic corporations is forbidden by the provisions of R. L., c. 78, §§ 7, 8.

DEC. 29, 1902.

Hon. WILLIAM D. T. TREFRY, *Commissioner of Corporations.*

DEAR SIR: — In your letter of December 12 you ask whether the Co-operative Home Purchasing Association, a corporation of Rochester, N. Y., is entitled to be admitted to do business in Massachusetts.

The association enters into contracts with its members, the essential terms of which are as follows: The member agrees to pay to the association 50 cents per week until his contract "matures." Falling behind in his payments, he forfeits, if within one year, all he has paid; if after one year twenty per cent. thereof. Upon "maturity" the association agrees to loan him $1,000 for the purchase of a house, taking the title to itself and allowing him to occupy it as a tenant upon payment of $7 a month, until such time as he has paid for the property, and an additional sum for the expenses of the association; then the title is to be transferred to him.

The feature wherein the transaction differs materially from an ordinary loan upon mortgage security is the postponement of the loan in each case until the maturity of the contract. The first contract is matured when there is in the treasury of the association $1,000, accumulated from payments and forfeitures; the second contract matures when $1,000 more is accumulated; and so on,

the association applying its funds to the contracts in the numerical order of their acceptance.

Plainly, the maturity of all except the early contracts will be far in the future, if it ever occurs. In case the contract does not mature in three years, the holder, if not in arrears, may treat his payments as a loan to the association, which agrees to re-pay it, with 6 per cent. interest, when there is money enough in the treasury. This event also depends upon the contract being reached in its numerical order.

Without considering the illegality of such a contract at common law, I am of opinion that it is prohibited by R. L., c. 73, §§ 7 and 8: "Section 7. No person or corporation shall issue, negotiate or sell any bonds, certificates or obligations of any kind, which are by the terms thereof to be redeemed in numerical order or in any arbitrary order of precedence without reference to the amount previously paid thereon by the holder thereof, whether they are sold on the instalment plan or otherwise." "Section 8. A person or corporation violating the provisions of the preceding section shall forfeit fifty dollars for each offence. Such violation by a domestic corporation shall operate as a forfeiture of its franchise; and such violation by a foreign corporation, association or organization shall operate as a discontinuance of its right to do business in this commonwealth, and the supreme judicial court or the superior court, upon the application of the commissioner of corporations, shall have jurisdiction in equity to enjoin such foreign corporation, association or organization from further continuing its business in this commonwealth." If the obligation fails to mature in three years, it is to be redeemed in its numerical order by repayment of the sums paid in, with 6 per cent. interest.

It is therefore your duty to refuse to allow the co-operative Home Purchasing Association to file in your department the papers required by R. L., c. 126, §§ 4 to 7 inclusive.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

LIST OF CASES

IN WHICH THE

ATTORNEY-GENERAL

HAS APPEARED

DURING THE YEAR 1902.

INFORMATIONS.

1. At the Relation of the Treasurer and Receiver-General.

(*a*) For the non-payment of corporation taxes for the year 1901, informations were brought against the —

American Bell Telephone Company. Information dismissed.
Abram French Company. Enjoined.
Atlantic Lumber Company. Tax paid and information dismissed.
Bay State Metal Works. Enjoined.
Boston Cycle and Sundry Company. Tax paid and information dismissed.
Boston Ice Cream Company. Tax paid and information dismissed.
Boston Motor Carriage Company. Tax paid and information dismissed.
Carlow & Putnam Company. Tax paid and information dismissed.
Coates Clipper Manufacturing Company. Tax paid and information dismissed.
Consolidated Law Cabinet. Tax paid and information dismissed.
Cox & Co., Incorporated. Tax paid and information dismissed.
Cunningham Lumber Company. Tax paid and information dismissed.
Daily News Company. Tax paid and information dismissed.
Dunne Lyceum Bureau. Tax paid and information dismissed.
Durgin Grocery and Provision Company. Tax paid and information dismissed.
Eastern Printing and Engraving Company. Tax paid and information dismissed.
Essex Cycle Company. Tax paid and information dismissed.
F. A. Clapp Horn Company. Tax paid and information dismissed.
Fifield Tool Company. Tax abated and information dismissed.
Fosslitch Leather Company. Enjoined.
Frank H. Hall Company. Tax paid and information dismissed.
Frederick Kendall Company. Tax paid and information dismissed.
Garratt Ford Company. Tax paid and information dismissed.

George H. Wood Company. Tax paid and information dismissed.

H. M. Kinports Company. Tax paid and information dismissed.

Holly Whip Company. Tax paid and information dismissed.

Holyoke Steam and Gas Pipe Company. Tax paid and information dismissed.

International Jupiter Steel Company. Tax paid and information dismissed.

J. A. Glass Company. Tax paid and information dismissed.

J. P. & W. H. Emond, Incorporated. Tax paid and information dismissed.

James H. Lamb Company. Tax paid and information dismissed.

John C. DeLaney Moulding Company. Tax paid and information dismissed.

John Dyke Company. Tax paid and information dismissed.

John A. Armitage Pulley Covering Company. Enjoined.

Kelley Shoe Company. Tax paid and information dismissed.

Kimball Brothers Company. Tax paid and information dismissed.

Lamprey Boiler Furnace Mouth Protector Company. Tax paid and information dismissed.

Lynn Ice Company. Tax paid and information dismissed.

Marlier & Co., Limited. Tax paid and information dismissed.

Marshall Engine Company. Tax abated and information dismissed.

Massachusetts Investment Company. Tax paid and information dismissed.

Meadow Brook Farm Company. Tax paid and information dismissed.

Mechanics Loan Company. Enjoined.

Medfield & Medway Street Railway Company. Tax paid and information dismissed.

Newburyport Herald Company. Tax paid and information dismissed.

Norfolk Western Street Railway Company. Tax paid and information dismissed.

Norris Livery Company. Tax paid and information dismissed.

Nute-Hallett Company. Tax paid and information dismissed.

Olympic Amusement Company. Tax paid and information dismissed.

Peoples Furniture Company. Tax paid and information dismissed.

Peoples Ice Company of Worcester. Tax paid and information dismissed.

Plymouth Stove Foundry Company. Tax paid and information dismissed.

Reycroft Pharmacy Company. Enjoined.

Shedd & Crane Leather Company. Tax paid and information dismissed.

Springfield Construction Company. Tax paid and information dismissed.

Spy Company. Tax paid and information dismissed.

T. F. Little Oil Company. Tax paid and information dismissed.

Telegram Publishing Company. Tax paid and information dismissed.

Thomas J. Gavin Company. Tax paid and information dismissed.

W. E. Rice Company. Tax paid and information dismissed.

Westfield Manufacturing Company. In bankruptcy. Pending.

Weymouth Seam-face Granite Company. Tax paid and information dismissed.

Whiting Manufacturing Company. Tax paid and information dismissed.

William Bourne & Son Piano Company. Tax paid and information dismissed.

Ziegler Electric Company. Tax paid and information dismissed.

(*b*) For failure to file the tax return for the year 1902, required by section 37 of chapter 14 of the Revised Laws, informations were brought against the —

Bay State Bottling Company. Return filed and information dismissed.

Bay State Chair Company, Incorporated. Return filed and information dismissed.

Bay State Construction Company. Return filed and information dismissed.

Bay State Shoe and Leather Company. Return filed and information dismissed.

Bingham & Whiting Company. Return filed and information dismissed.

Boston Pneumatic Transit Company. Return filed and information dismissed.

Bradley Hagney Company. In hands of receiver.

Brightwood Brick Company. Return filed and information dismissed.

Buttrick & Eddy Company. Return filed and information dismissed.

Coates Clipper Manufacturing Company. Return filed and information dismissed.

Co-operative Printing Society. Enjoined.

Damon Safe and Iron Works Company. Return filed and information dismissed.

Daily News Company. Return filed and information dismissed.

Excess Indicator Company. Return filed and information dismissed.

Essex Automobile and Bicycle Company. Unable to get service.

Hopewell Railroad Supply Company. Return filed and information dismissed.

Kelly Shoe Company. In bankruptcy.

Littlefield Leather Company. Return filed and information dismissed.

Lowell Germain Chemical Company. Return filed and information dismissed.

Manufacturers Investment Company. Return filed and information dismissed.

McCarthy, Sheehy & Kendrick Company. Return filed and information dismissed.

Miscoe Spring Water Company. Return filed and information dismissed.

Morrill Brothers Company. Return filed and information dismissed.

Norfolk & Bristol Street Railway Company. Return filed and information dismissed.

Norfolk Electric Light and Power Company. Enjoined.

Pean Medical Company. Return filed and information dismissed.

Perfection Button Company. Return filed and information dismissed.

Phillipston Street Railway Company. Return filed and information dismissed.

Quinsigamond Co-operative Baking Company. Return filed and information dismissed.

S. Worthington Paper Company. Return filed and information dismissed.

Springfield Construction Company. Return filed and information dismissed.

Teeling Baking Company. Return filed and information dismissed.

W. C. Young Manufacturing Company. Return filed and information dismissed.

Whitney Jewelry Company. Enjoined.

Worcester Construction Company. Return filed and information dismissed.

Worcester Fire Appliance Company. Return filed and information dismissed.

2. At the Relation of the Commissioner of Corporations.

For failure to file the certificate of condition for the year 1902 required by section 51 of chapter 110 of the Revised Laws —

American Camera Manufacturing Company. Certificate filed, and information dismissed.

Arlington Co-operative Association. Certificate filed and information dismissed.

B. L. Bragg Company. Certificate filed and information dismissed.

Bush Market Company. Pending.

C. A. Edgarton Manufacturing Company. Certificate filed and information dismissed.

Central Block. Certificate filed and information dismissed.

Cunningham Engineering Company. Enjoined.

Fore River Company. Certificate filed and information dismissed.

George F. Quigley Company. Information dismissed.

Gilman Snow Guard Company. Certificate filed and information dismissed.

Hatch Automatic Damper Company. Certificate filed and information dismissed.

Holyoke Steam and Gas Pipe Company. Certificate filed and information dismissed.

John H. Armitage Pulley Covering Company. Enjoined on tax suit.

Kelly Shoe Company. Certificate filed and information dismissed.

Kimball Brothers Company. Certificate filed and information dismissed.

Lamprey Boiler Furnace Mouth Protector Company. Certificate filed and information dismissed.

Mather Launch and Canoe Company. Information dismissed.

Merrimac Woolen Mills Company. Certificate filed and information dismissed.

New England Laundry Company. Enjoined.

New England Rubber Company. Certificate filed and information dismissed.

Springfield Construction Company. Certificate filed and information dismissed.

Suspension Transportation Company. Certificate filed and information dismissed.

Tribune Building Company. Certificate filed and information dismissed.

Union Express Company. Certificate filed and information dismissed.

Watertown Machine Company. Certificate filed and information dismissed.

Worcester Textile Company. Pending.

3. At the Relation of the Civil Service Commissioners.

Saunders, Robert V., Attorney-General *v.* Petition for *quo warranto* to try the title of the respondent to the office of superintendent of the city farm of Lowell. Pending.

4. At the Relation of Private Persons.

Attorney-General *ex rel. v.* Vineyard Grove Company. Petition for use of name in an information for an injunction restraining the said company from an alleged interference with the rights of the public in a sea beach, and ordering the removal of structures causing such alleged interference. Henry S. Dewey appointed master. Pending.

Attorney-General *v.* Onset Bay Grove Association. Information in the nature of *quo warranto* to abate a public nuisance. Referred to Warren A. Reed, auditor. Pending.

Attorney-General *ex rel.* Samuel E. Hull *et als.*, Selectmen of Millbury, *v.* Washburn & Moen Manufacturing Company. Information in the nature of *quo warranto* to abate a nuisance. Pending.

Attorney-General *ex rel. v.* Fiskdale Mills. Petition for an injunction to restrain the respondent from interfering with the waters of Alum Pond, a great pond. Pending.

GRADE CROSSINGS.

Notices have been served upon this department of the filing of the following petitions for the appointment of special commissioners for the abolition of grade crossings: —

Barnstable County.

Bourne, Selectmen of, petitioners. Petition for abolition of Bourne Neck crossing. James E. Cotter, Eben D. Crocker and Rufus A. Soule appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Harwich. New York, New Haven & Hartford Railroad Company, petitioner. Petition for abolition of Main Street crossing. Alpheus Sanford, Prescott Keyes and Harry Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's report filed. Pending.

Wellfleet and Eastham. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of certain grade crossings in Wellfleet and Eastham. George L. Rogers, Louis A. Frothingham and Franz H. Krebs appointed commissioners. Commissioners' report filed. Wade Keyes appointed auditor. Pending.

Berkshire County.

Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Commercial Street crossing in Adams. Pending.

North Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Main Street crossing, known as Braytonville crossing, in North Adams. Pending.

Williamstown. Hoosac Valley Street Railway Company, petitioners. Petition for the abolition of a grade crossing in Williamstown, near the Fitchburg Railroad station. Pending.

Lee, Selectmen of, petitioners. Petition for abolition of Langdon's crossing in Lee. Wade Keyes, Thomas W. Kennefick and Luther Dean appointed commissioners. Pending.

Lenox, Selectmen of, petitioners. Petition for abolition of grade crossings in Lenox. Pending.

Hinsdale, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Bullard's Church Street and Pierce's grade crossings in Hinsdale. Thomas W. Kennefick, William Sullivan and Charles M. Ludden appointed commissioners. Commissioners' report filed. Ralph H. Ellis appointed auditor. Auditor's second report filed. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Holmes Road crossing. William W. McClench, Charles N. Clark and Edmund K. Turner appointed commissioners. Pending.

Pittsfield, Mayor and Aldermen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Hubbard and Gates avenues and Jason Street crossings in Pittsfield. Thomas W. Kennefick, William Sullivan and Charles M. Ludden appointed commissioners. Commissioners' report filed. Patrick J. Ashe appointed auditor. Auditor's first report filed. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Merrill crossing in Pittsfield. Pending.

Richmond and West Stockbridge, Selectmen of, petitioners. Joint petition for abolition of Griffin and Arnold's crossings in Richmond and West Stockbridge. Joseph Bennett, Charles Almy and John C. Crosby appointed commissioners. Clifford Brigham, auditor. Auditor's first report filed. Pending.

West Stockbridge. Directors of New York, New Haven & Hartford Railroad Company *et al.*, petitioners. Petition for abolition of Potter's crossing in West Stockbridge. Richard W. Irwin, Henry W. Ashley and Edmund K. Turner appointed commissioners. Commissioners' report filed. F. H. Cande appointed auditor. Auditor's first report filed. Pending.

West Stockbridge. Directors of New York, New Haven & Hartford Railroad Company *et al.*, petitioners. Petition for abolition of State line crossing in West Stockbridge. Richard W. Irwin, Henry W. Ashley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Frank H. Cande appointed auditor. Auditor's first report filed. Pending.

Bristol County.

Attleborough. Directors of Old Colony Railroad, petitioners. Petition for abolition of South Main Street crossing in Attleborough. George W. Wiggin, A. P. Martin and C. A. Allen appointed commissioners. Commissioners' report filed. C. H. Cooper appointed auditor. Auditor's third report filed. Pending.

Attleborough, Selectmen of, petitioners. Petition for abolition of West Street, North Main Street and other crossings in Attleborough. James R. Dunbar, H. L. Parker and William Jackson appointed commissioners. Pending.

Attleborough, Selectmen of, petitioners. Petition for abolition of Park Street crossing in Attleborough. James R. Dunbar, Henry L. Parker and William Jackson appointed commissioners. Pending.

Easton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing at Eastondale. James E. Cotter, Wm. Rankin and Chas. D. Bray appointed commissioners. Fred Joy appointed auditor. Auditor's fourth report filed. Pending.

Fall River, Mayor and Aldermen of, petitioners. Petition for abolition of Brownell Street crossing and other crossings in Fall River. John Q. A. Brackett, Samuel N. Aldrich and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's fourth report filed. Pending.

New Bedford, Mayor and Aldermen of, petitioners. Petition for abolition of certain grade crossings in New Bedford. George F. Richardson, Horatio G. Herrick and Wm. Wheeler appointed commissioners. Pending.

Norton. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of grade crossing at Norton Furnace. Fred Joy, Chas. D. Bray and Charles M. Ludden appointed commissioners. Geo. D. Burrage appointed auditor. Auditor's first and final report filed. Pending.

Taunton, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings in Taunton. William B. French, A. C. Southworth and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

Essex County.

Beverly. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of Federal Street crossing. Henry S. Milton, Edmund K. Turner and John M. Danforth appointed commissioners. Commissioners' report filed. Andrew Fiske appointed auditor. Auditor's second and final report filed. Pending.

Haverhill, Mayor and Aldermen of, petitioners. Petition for abolition of Washington Street and other crossings in Haverhill. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Pending.

Ipswich. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Underhill crossing in Ipswich. George W. Wiggin, A. D. Bosson and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Ipswich, Selectmen of, petitioners. Petition for abolition of High Street crossing. Pending.

Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of Summer Street and other crossings on Saugus branch of Boston & Maine Railroad and Market Street and other crossings on main line. Pending.

Manchester. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of the Summer Street crossing in Manchester. George P. Sanger, Edward B. Bishop and Chas. A. Putnam appointed commissioners. Commissioners' report filed. Andrew Fiske appointed auditor. Auditor's first report filed. Pending.

Salisbury. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of Hoks and Gerrish crossing in Salisbury. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Swampscott, Selectmen of, petitioners. Petition for the abolition of Burrill Street crossing. Henry Wardwell, Charles W. Gay and Edmund K. Turner appointed commissioners. Commissioners' report filed. Charles A. Sayward appointed auditor. Pending.

Franklin County.

Deerfield, Selectmen of, petitioners. Petition for abolition of Sprouts crossing on Main Street, Deerfield. Timothy G. Spaulding, Edmund K. Turner and Franklin T. Hammond appointed commissioners. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Allen Street crossing in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Russell Street crossing in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Pending.

Montague, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Montague. Charles A. Allen, Henry G. Taft and Alpheus Sanford appointed commissioners. Commissioners' report filed. Frederick L. Greene appointed auditor. Auditor's first and final report filed. Pending.

Northfield, Selectmen of, petitioners. Petition for abolition of River Street crossing in Northfield. Alpheus Sanford, Charles W. Hazelton and Newell D. Winter appointed commissioners. Commissioners' report filed. Pending.

Hampden County.

Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Huntington Road crossing in Chester. Charles E. Hibbard, William Sullivan and Wm. P. Martin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Huntington Street and White Chop crossing in Chester. Charles E. Hibbard, William Sullivan and William P. Martin appointed commissioners. Pending.

Chicopee, Mayor and Aldermen of, petitioners. Petition for abolition of Plainfield and Exchange Street crossings and other crossings in Chicopee. Geo. W. Wiggin, Edmund K. Turner and Fred D. Stanley appointed commissioners. Commissioners' report filed. Timothy G. Spaulding appointed auditor. Auditor's third report filed. Pending.

East Longmeadow, Selectmen of, petitioners. Petition for abolition of Robeson's crossing in East Longmeadow. Fred Joy, Dana Malone and Edmund K. Turner appointed commissioners. Commissioners' report filed. Dexter E. Tilley appointed auditor. Pending.

Palmer, Selectmen of, petitioners. Petition for abolition of Burley's crossing in Palmer. Pending.

Palmer, Selectmen of, petitioners. Petition for abolition of Palmer and Belchertown Road crossing in Palmer. T. M. Brown, Chas. E. Hibbard and Henry G. Taft appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Auditor's first report filed. Pending.

Palmer, Selectmen of, petitioners. Petition for abolition of Springfield Road crossing, otherwise known as the Wire Mill crossing, in Palmer. William Turtle, Frederick L. Greene and John W. Mason appointed commissioners. Commissioners' report filed. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Bay State Road and other crossings in Springfield. George W. Richardson, Marshall Wilcox and George W. Wiggin appointed commissioners. Commissioners' report filed. Charles W. Bosworth appointed auditor. Auditor's first report filed. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Pasco Road crossing in Springfield. Joseph Bennett, Samuel M. Cook and John A. Aiken appointed commissioners. Commissioners' report filed. L. E. Hitchcock appointed auditor. Auditor's first report filed. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of South End bridge crossing in Springfield. John W. Corcoran, John J. Flaherty and George F. Swain appointed commissioners. Pending.

Westfield. Boston & Albany Railroad Company, petitioners. Petition for abolition of Coburn's and Morse's crossings in Westfield. Charles M. Ludden, William Sullivan and Richard W. Irwin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for the abolition of North Elm Street crossing in Westfield. Charles E. Hibbard, Joseph Bennett and George W. Wiggin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for raising of bridge over Elm Street in Westfield. Thomas W. Proctor, John B. O'Donnell and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for raising bridge over North Elm Street in Westfield. Geo. W. Wiggin, Frederick L. Greene and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Hampshire County.

Belchertown, Selectmen of, petitioners. Petition for abolition of Holyoke Road crossing in Belchertown. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Pending.

Belchertown, Selectmen of, petitioners. Petition for the abolition of Leache's crossing in Belchertown. Augustus W. Locke, George W. Johnson and Joseph Bennett appointed commissioners. Commissioners' report filed. William H. Clapp appointed auditor. Auditor's report filed. Pending.

Hatfield, Selectmen of, petitioners. Petition for abolition of crossing on road leading from Main Street to depot in Hatfield. George W. Wiggin, Edmund K. Turner and Fred D. Stanley appointed commissioners. Commissioners' report filed. Arthur S. Kneil appointed auditor. Auditor's first and final report filed.

Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Laurel Park station crossing in Northampton. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Arthur S. Kneil appointed auditor. Auditor's first report filed. Pending.

Northampton. Directors of Connecticut River Railroad Company, petitioners. Petition for abolition of Lyman's crossing in Northampton. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. L. E. Hitchcock appointed auditor. Auditor's second report filed. Pending.

Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Grove Street and Earl Street crossings in Northampton. Frederick L. Greene, S. S. Taft and James M. Sickman appointed commissioners. Commissioners' report filed. William P. Hayes appointed auditor. Pending.

Ware, Selectmen of, petitioners. Petition for abolition of Maple Street and Gilbertville Road crossings in Ware. Alpheus Sanford, Everett C. Bumpus and William W. McClench appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Auditor's first report filed. Pending.

Ware, Selectmen of, petitioners. Petition for abolition of Gibbs crossing in Ware. George F. Tucker, George F. Kimball and Lawson Sibley appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Pending.

Middlesex County.

Acton, Selectmen of, petitioners. Petition for abolition of Great Road crossing in Acton. Benj. W. Wells, Howard M. Lane and William B. Sullivan appointed commissioners. Pending.

Acton, Selectmen of, petitioners. Petition for abolition of Maynard Road crossing in Acton. Pending.

Arlington, Selectmen of, petitioners. Petition for abolition of Grove Street crossing and other crossings in Arlington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's second report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of West Main and Park streets crossing in Ayer. Frank P. Goulding, Charles A. Allen and Anson D. Fessenden appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's second report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Ayer. Pending.

Bedford, Selectmen of, petitioners. Petition for abolition of Concord Road crossing in Bedford. Fred D. Stanley, H. R. Coffin and Edmund K. Turner appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Pending.

Belmont, Selectmen of, petitioners. Petition for abolition of Brighton Street, Concord Avenue and Trapelo Road crossings in Belmont. Pending.

Cambridge. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Prison Point Street crossing in Cambridge. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Pending.

Chelmsford, Selectmen of, petitioners. Petition for abolition of Princeton Street crossing in Chelmsford. Edmund K. Turner, Frederick W. Dallinger and Charles F. Worcester appointed commissioners. Pending.

Concord, Selectmen of, petitioners. Petition for abolition of Oliver Rice crossing and Hosmer's crossing in Concord. Theodore C. Hurd, William Sullivan and Percy G. Bolster appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's first report filed. Pending.

Everett. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of crossings at Broadway and Main Street in Everett. George W. Wiggin, Edmund K. Turner and Robert S. Gray appointed commissioners. Commissioners' report filed. Pending.

Lexington, Selectmen of, petitioners. Petition for abolition of Grant Street crossing in Lexington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Pending.

Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Pawtucket Street crossing and other crossings in Lowell. George W. Wiggin, John W. Ellis and Samuel L. Minot appointed commissioners. Commissioners' report filed. P. H. Cooney appointed auditor. Auditor's second report filed. Pending.

Malden. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Medford Street and other crossings in Malden. Geo. W. Wiggin, Robert O. Harris and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Malden, Mayor and Aldermen of, petitioners. Petition for abolition of Pleasant and Winter streets crossing in Malden. Pending.

Marlborough, Mayor and Aldermen of, petitioners. Petition for abolition of Hudson Street crossing in Marlborough. Walter Adams, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Pending.

Natick. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Marion Street crossing and other crossings in Natick. George W. Wiggin, Larkin T. Trull and Joseph Bennett appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's sixth report filed. Pending.

Natick. Boston & Worcester Street Railway Company, petitioners. Petition for alteration of Worcester Street crossing in Natick. Geo. W. Wiggin, Edmund K. Turner and Larkin T. Trull appointed commissioners. Pending.

Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Glen Avenue and nine other crossings in Newton. Geo. W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.

Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Concord Street and Pine Grove Avenue crossings in Newton. George W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.

Newton, Mayor and Aldermen of, petitioners. Petition for abolition of Oak Street and Linden Street crossings in Newton. Pending.

North Reading, Selectmen of, petitioners. Petition for abolition of Main Street crossing in North Reading. Alpheus Sanford, George N. Poor and Louis M. Clark appointed commissioners. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Somerville Avenue grade crossing in Somerville. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Park Street, Dane Street and Medford Street crossings in Somerville. Pending.

Wakefield, Selectmen of, petitioners. Petition for abolition of Hanson Street Crossing in Wakefield. Pending.

Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of Moody Street crossing in Waltham. Pending.

Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of South Street crossing in Waltham. Pending.

Watertown, Selectmen of, petitioners. Petition for abolition of Grove Street crossing in Watertown. Halsey J. Boardman, Charles A. Allen and Augustus P. Martin appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's final report filed.

Norfolk County.

Canton, Selectmen of, petitioners. Petition for abolition of Washington Street crossing in Canton. Arthur H. Wellman, Rufus A. Soule and William Wheeler appointed commissioners. Commissioners' report filed. (Commissioners decided that no action was necessary.)

Dedham, Selectmen of, petitioners. Petition for the abolition of Eastern Avenue and Dwight Street crossings in Dedham. Alpheus Sanford, Charles Mills and J. Henry Reed appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

Dedham. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of River Street and Whiting Avenue crossings in Dedham. Augustus P. Martin, Charles A. Allen and Fred Joy appointed commissioners. Commissioners report filed. C. H. Cooper appointed auditor. Auditor's supplemental report filed. Pending.

Dedham, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petitions for abolition of East Street, Walnut Street and Vernon Street crossings in Dedham, consolidated with petitions to abolish Milton Street crossing in Hyde Park. Samuel N. Aldrich, E. B. Bishop and H. C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twelfth report filed. Pending.

Hyde Park and Dedham, consolidated petitions. See Dedham.

Hyde Park, Selectmen of, petitioners. Petition for abolition of Fairmount Avenue and Bridge Street crossings in Hyde Park. Pending.

Medway, Selectmen of, petitioners. Petition for abolition of Village Street crossing in Medway. Arthur Lyman, George D. Burrage and Alpheus Sanford appointed commissioners. Commissioners' report filed. Edmund H. Talbot appointed auditor. Auditor's second report filed. Pending.

Milton, Selectmen of, petitioners. Petition for abolition of Central Avenue crossing in Milton. Pending.

Needham, Selectmen of, petitioners. Petition for abolition of Charles River Street crossing in Needham. Pending.

Norwood, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Chapel Street, Washington Street and Guild Street crossings in Norwood. Henry A. Wyman, James F. C. Hyde and Charles E. C. Breck appointed commissioners. Commissioners' report filed. Albert A. Avery appointed auditor. Auditor's seventh report filed. Pending.

Sharon, Selectmen of, petitioners. Petition for abolition of Depot Street crossing in Sharon. William B. Durant, Fred Joy and Charles D. Bray appointed commissioners. Pending.

Walpole, Selectmen of, petitioners. Petition for abolition of Oak Street crossing and other crossings in Walpole. Dana Malone, Edmund K. Turner and Henry A. Wyman appointed commissioners. Pending.

Plymouth County.

Abington. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Central Street crossing in Abington. Alpheus Sanford, Erastus Worthington, Jr., and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Hingham. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Rockland Street crossing in Hingham. Winfield S. Slocum, Alpheus Sanford and Henry C. Southworth appointed commissioners. Pending.

Marshfield. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing near Marshfield station. Alpheus Sanford, J. Albert Brackett and Frank T. Daniels appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Middleborough, Selectmen of, petitioners. Petition for abolition of Centre Street, Grove Street and Main Street crossings in Middleborough. Alpheus Sanford, Edward B. Bishop and Samuel H. Hudson appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's fourth report filed. Pending.

Scituate. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Water Street and Union Street crossings in Scituate. Arthur H. Wellman, Edmund K. Turner and Oscar A. Marden appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Suffolk County.

Boston. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of Tremont Street crossing in Boston. Samuel N. Aldrich, H. C. Southworth and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twenty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Austin Street, Cambridge Street and Perkins Street crossings in Charlestown. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's second report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Congress Street crossing in Boston. George W. Wiggin, Edward B. Bishop and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's nineteenth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Dorchester Avenue crossing in Boston. F. N. Gillette, Charles S. Lilley and Charles Mills appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's twenty-third report filed. Pending.

Boston. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of Codman Street crossing in Boston. George W. Wiggin, Charles A. Allen and William M. Butler, appointed commissioners. Commissioners' report filed. Henry S. Milton appointed auditor. Auditor's second report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Blue Hill Avenue and Oakland Street crossings in Boston. William B. French, Arthur H. Wellman and George A. Kimball appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of all crossings in East Boston. George W. Wiggin, William B. French and Edward B. Bishop appointed commissioners. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere. George W. Wiggin, Everett C. Bumpus and Charles D. Bray appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Worcester County.

Auburn, Selectmen of, petitioners. Petition for abolition of Southbridge Street crossing in Auburn. Alpheus Sanford, John F. McCusker and Bertram T. Wheeler appointed commissioners. Commissioners' report filed. George D. Burrage appointed auditor. Auditor's third and final report filed.

Auburn, Selectmen of, petitioners. Petition for abolition of Chapin's crossing in Auburn. Harvey N. Shepard, George K. Tufts and Charles A. Allen appointed commissioners. Commissioners' report filed. A. J. Bartholomew appointed auditor. Pending.

Blackstone, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Main Street crossing in Blackstone. George W. Wiggin, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Irvin McD. Garfield appointed auditor. Auditor's first and final report filed.

Boylston, Selectmen of, petitioners. Petition for abolition of crossing over road between Boylston and Clinton. William B. Durant, Edward B. Bishop and O. W. Rugg appointed commissioners. Commissioners' report filed. Chas. R. Johnson appointed auditor. Auditor's report filed. Pending.

Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Putnam Street crossing in Fitchburg. Frank P. Goulding, Charles A. Allen and Charles M. Thayer appointed commissioners. Commissioners' report filed. George S. Taft appointed auditor. Auditor's second report filed. Pending.

Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Laurel Street crossing in Fitchburg. Frank P. Goulding, Charles A. Allen and Charles M. Thayer appointed commissioners. Commissioners' report filed. George S. Taft appointed auditor. Auditor's second report filed. Pending.

Gardner, Selectmen of, petitioners. Petition for abolition of Union Street crossing in Gardner. Frank P. Goulding, Charles A. Allen and Franklin L. Waters appointed commissioners. Commissioners' report filed. Pending.

Holden, Selectmen of, petitioners. Petition for abolition of Dawson's crossing and Cedar Swamp crossing in Holden. Charles A. Allen, Arthur P. Rugg and Henry G. Taft appointed commissioners. Commissioners' report filed. Pending.

Hubbardston, Selectmen of, petitioners. Petition for abolition of Depot Road crossing in Hubbardston. Pending.

Leominster, Selectmen of, petitioners. Petition for abolition of Lancaster Street crossing in Leominster. Alpheus Sanford, Charles A. Allen and Seth P. Smith appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Millbury, Selectmen of, and Selectmen of Sutton, consolidated petition for abolition of Daniels crossing in Millbury and Yellow House crossing in Sutton. James E. Cotter, Alpheus Sanford and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Northbridge and Uxbridge, joint petition of Selectmen of. Petition for abolition of Whitin's station crossing. Alpheus Sanford, Edward B. Bishop and Harry C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Northborough, Selectmen of, petitioners. Petition for abolition of Westborough Hospital station crossing in Northborough. Thomas Post, William Wheeler and Alpheus Sanford appointed commissioners. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road leading from Southborough to Hopkinton. George C. Travis, James W. McDonald and William Sullivan appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's first report filed. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road from Southborough to Framingham. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of Main Street crossing at Fayville, in Southborough. Pending.

Sutton and Millbury, consolidated petition of Selectmen of both towns. See Millbury.

Templeton, Selectmen of, petitioners. Petition for abolition of Baldwinsville crossing in Templeton. Charles Brimblecom, Charles A. Allen and Edward P. Chapin appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's second report filed. Pending.

Uxbridge. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossings in Uxbridge. George W. Wiggin, Timothy G. Spaulding and Albert F. Noyes appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Warren. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of South Street crossing in Warren. George W. Wiggin, Wm. L. Clark and Joseph Bennett appointed commissioners. Commissioners' report filed. William B. Harding appointed auditor. Auditor's second report filed. Pending.

Westborough, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Main Street and Summer Street crossings in Westborough. George W. Wiggin, George N. Smalley and Joseph Bennett appointed commissioners. Commissioners' report filed. H. L. Parker appointed auditor. Auditor's second report filed. Allowance of second report pending before Supreme Judicial Court. Pending.

Worcester. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Webster Street, Ludlow Street, Sutton Lane and Heard Street crossings in Worcester. Harvey N. Shepard, Frederick Brooks and Joseph S. Ludlam appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's amended second report filed. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Hamilton Street crossing in Worcester. Augustus P. Martin, James D. Colt and Edmund K. Turner appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's report filed. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Grafton Street crossing and eight other crossings, including alterations of Union Station. James R. Dunbar, Henry P. Moulton and George F. Swain appointed commissioners. Pending.

The following corporations having made voluntary application to the Supreme Judicial Court for dissolution, and having given the Attorney-General due notice of the petition, and the Tax Commissioner having certified that they were not indebted to the Commonwealth for taxes, the Attorney-General waived right to be heard : —

A. Gunsenhiser Company.
A. M. Brown Coal Company.
A. Stowell & Co., Incorporated.
Alaska Knitting Company.
Allen Gymnasium Company.
Auburn Mills Company.
Baker Lead Manufacturing Company.
Ballou Yarn Converting Company.
Banker & Tradesman Company.
Bay State Co-operative Creamery Associ
Belchertown Shoe Manufacturing Compa

Berkshire Beef Company.
Boston & Bangor Steamship Company.
Boston Can Company.
Boston Spar Company.
Boston Transit Company.
Cape Ann Drop Forge Works.
Composite Brake Shoe Company.
Crocker Manufacturing Company.
Crompton Loom Works.
Cunningham Iron Works Company.
Davenport & Hersey Company.
Drivers' Union Ice Company.
Dwelling House Insurance Company.
Enterprise and Journal Company.
Essex Cycle Company.
First National Fire Insurance Company.
Forehand Arms Company.
Forrest Grove Company.
Gardner Music Hall Company.
Gilbert Brothers Company.
Glasgo Thread Company.
Glove Nail Company.
Granby Co-operative Creamery Association.
H. W. Clark Cigar Manufacturing Company.
Hadley Company.
Harrison C. Hall Company.
Harvard Piano Company.
Hill, Whitney & Wood Company.
Independent Fraternal Union.
Jay B. Reynolds Shoe Company.
Kearns & Co., Incorporated.
Knowles Loom Works.
Lakeside Park Company.
Lawrence Riding Park Association.
Merrick Thread Company.
Middleby Oven Company.
Pairpoint Manufacturing Company.
People's Steamboat Company.
Pettee Machine Works.
Prospect Co-operative Society.
Revere Copper Company.
Robbins Anchor Tripper Company.
Robinson Iron Company.
Rogers & Wood Company.

Ruddy Thread Company.
Sea View Hotel and Wharf Company.
Smith & Stoughton Company.
South Truro Fish Weir Company.
Springfield Supply Company.
Standard Button Company.
Star Foundry Company.
Star Mills Corporation.
Stockbridge Marble Company.
Taunton Button Company.
Thomas G. Plant Company.
Wachusett Creamery Association.
Wales Bookbinding Company.
Wales French Shoe Company.
Warren Thread Company.
Weeks & Potter Company.

The following corporations, reported to this department by the Tax Commissioner for delinquency in making their tax returns under R. L., c. 14, § 37, have been compelled, without the necessity of a suit at law, to comply with the statute: —

A. A. Mills Company.
Arlington Co-operative Association.
American Citizen Company.
Atlas Wire Works.
Beacon Manufacturing Company.
Block Plant Electric Light Company.
Boston & Suburban Express Company.
Boston Electric Company.
Boston Excursion Steamship Company.
Boston Printing Company.
Boston Traveller Company.
Butler Mill.
Cyrus T. Clark Company.
Dillon Machine Company.
E. A. Hall Publishing Company.
E. Stebbins Manufacturing Company.
E. Z. Waist Company.
Eastern Printing and Engraving Company.
Essex Cycle Company.
Farnumsville Grocery and Provision Company, Incorporated.
Flynt Building and Construction Company.
Franklin Educational Company.

George D. Emerson Company.
Gilman Snow Guard Company.
Globe Industrial Co-operative Society.
Greenwich Bleachery.
H. M. Kinports Company.
H. O. Nute Company.
Harding-Taylor Company.
Holmes & Blanchard Company.
Holyoke Steam and Gas Pipe Company.
Horse Whip Company.
Hutchins Narrow Fabric Company.
Independent Whip Company.
International Publishing Company.
J. H. Williams Wall Paper Company.
James B. Wood & Son Company.
Kimball Brothers Company.
L. V. Calahan Shoe Company.
Manet Beach Steamboat Company.
Marblehead Building Association.
Marlborough Gas Light Company.
Massachusetts Box Company.
McCusker Company.
Merchants Warehouse Company.
Metropolitan Bolt Company.
Milford Water Company.
Minards Liniment Manufacturing Company.
Murray Cone Shoe Company.
Newport Transfer Express Company.
Newton Provision Company.
Norcross Brothers Company.
Norwood, Canton & Sharon Street Railway Company.
Nute-Hallett Company.
Oak Grove Creamery Company.
Oakham Street Railway Company.
Plymouth County Railroad Company.
Pratt Manufacturing Company.
Prentice Brothers Company.
Putnam Company.
Quinsigamond Lake Steamboat Company.
R. H. Smith Manufacturing Company.
Rawson & N. Morrison Manufacturing Company.
Revere Roller Coaster Company.
Richards & Co., Incorporated.
Rockland Factory Building Association.

Rutland Street Railway Company.
Smith & Lovett Company.
Smith & Stoughton Company.
Smith-Warren Company.
South Bay Improvement Company.
South Bay Wharf and Terminal Company.
Springfield Drop Forging Company.
Springfield Machine Screw Company.
Stoughton Gas and Electric Company.
T. F. Little Oil Company.
Templeton Street Railway Company.
Union Desk Company.
W. E. Tillotson Manufacturing Company.
Waltham Watch Tool Company of Springfield, Massachusetts.
Wellington Piano Case Company.
West Ware Paper Company.
Western Union Telegraph Company.
Worcester & Shrewsbury Railroad Company.
Ziegler Electric Company.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition for 1901, required by R. L., c. 110, § 51, have been compelled, without the necessity of suit, to comply with the statute :—

A. O. Speare Company.
A. T. Fairbanks Confectionery Company.
Acme Manufacturing Company.
Adams Electric Light and Power Company.
American Pad and Paper Company.
Bay State Morocco Company.
Biddle & Smart Company.
Blue Hill Granite Company.
Bradley Fertilizer Company.
Bullard Camera Company.
Carlow & Putnam Company.
Carriage Gear and Wheel Company.
Child Acme Cutter and Press Company.
Citizens' Telephone and Telegraph Company.
Coates Clipper Manufacturing Company.
Daily News Company.
Durgin Grocery and Provision Company.
Dwight Printing Company.
E. G. Rutty Company.

Fifield Tool Company.
Fisher-Churchill Company.
Fisk Rubber Company.
Fitchburg Manufacturing Company.
Frank Keene Company.
Franklin Telegraph Company.
Frederick Kendall Company.
George D. Emerson Company.
Glasgow Manufacturing Company.
H. A. Lothrop Manufacturing Company.
Hingham Seam Face Granite Company.
Holly Whip Company.
Hampden Automatic Telephone Company.
Hutchins Narrow Fabric Company.
Leland Filter Company.
Lyons Granite Company.
Malden Mail Company.
Marshall Engine Company.
Massasoit Whip Company.
Mattakisset Hall Association.
New England & Savannah Steamship Company.
Newark Shoe Company.
Newburyport Herald Company.
Olympic Amusement Company.
Page Electric Company.
Persons Manufacturing Company.
Peter Wood Dyeing Company.
Political Publishing Company.
R. H. Smith Manufacturing Company.
Randal Faichney Company.
Rochdale Hall Company.
Royal Steam Heater Company.
S. A. Freeman Company.
Simonds Rolling Machine Company.
South Hadley Falls Electric Light Company.
Springfield Coliseum Company.
Taunton Evening News.
Warren Specialty Manufacturing Company.
Wesley B. Churchill Company.
West Chop Steamboat Company.
Whittier Cotton Mills.
Williamstown Gas Company.
Wright & Colton Wire Cloth Company.
Ziegler Electric Company.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition for 1902 required by R. L., c. 110, § 51, have been compelled, without the necessity of suit, to comply with the statute: —

Adams Marble Company.
Agawam Ice Company.
Albermarle Slate Company.
Allen Machine Company.
Amesbury Opera House Company.
Baker Hunnewell Company.
Boston Oregon Mast Company.
Boston Real Estate Association.
Brimfield Hotel Company.
Burnett Paint Company.
Cape Ann Printing Company.
Carter Rice & Co., Corporation.
Commonwealth Shoe and Leather Company.
Cook & Grew Company.
Cutter Tower Company.
Damon Safe and Iron Works Company.
Dillon Machine Company.
Draper Machine Tool Company.
Flynt Building and Construction Company.
Franklin Educational Company.
Hollingsworth & Vose Company.
J. P. Jordan Paper Company.
Jewett Piano Company.
K. & W. Company.
Knowles Freeman Fish Company.
Leicester Grocery Company.
Mansfield Co-operative Furnace Company.
Martha's Vineyard Electric Light and Power Company.
Massachusetts Investment Company.
Massachusetts Title Insurance Company.
Murray Cone Shoe Company.
New England Dredging Company.
New England Horse Exchange Company.
Oak Grove Creamery Company.
Old Colony Rubber Company.
Olympic Amusement Company.
P. P. Emory Manufacturing Company.
Peter Ross Company.

Quinsigamond Co-operative Baking Company.
Robbins Spring Water Company.
Roxbury Central Wharf Company.
Samuel Winslow Skate Manufacturing Company.
Silvey-Wyckoff Company.
Shady Hill Nursery Company.
Smith-Warren Company.
Springfield Drop Forging Company.
Springfield Steam Power Company.
Standard Cloth Meter Company.
Sterling Worsted Company.
T. F. Little Oil Company.
Troy White Granite Company.
Union Fire Works Company.
W. E. Tillotson Manufacturing Company.
Wakefield Water Company.
Woodbury Company.

Cases arising in the Probate Courts under the Collateral Inheritance Tax Act.

Barnstable County.

Allen, Carrie Estelle, estate of. Samuel N. Aldrich *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.

Howes, Elijah S., estate of. Allen H. Knowles, executor. Petition for extension of time for payment of tax. Pending.

Bristol County.

Cushing, John K., estate of. Hope G. Gifford, executrix. Petition for extension of time for payment of tax.

Dyer, Mary C., estate of. William H. Dyer, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Franklin, William A., estate of. Peddie Franklin, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Goodwin, Prudence R., estate of. Milton Reed, executor. Petition for instructions. Decree.

Hart, Mary A., estate of. Ephraim B. Hart, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Haskins, Edward T., estate of. Theodore Haskins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Healy, Joseph, estate of. James M. Morton, Jr., administrator. Petition for reappraisal. Assented to the appointment of Abram G. Hart as appraiser.

Hood, Francis B., estate of. Josephine E. Chick, executrix. Petition for appointment of appraisers. Assented to appointment of George F. Brigham, Ronald Bean and Simeon Borden as appraisers.

Livsey, Elizabeth K., estate of. Mary H. Richardson, executrix. Petition for license to receive personal estate. Pending.

Peck, Henry W., estate of. Theodore F. Tillinghast, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Sisson, Harriet S., estate of. John A. Seabury, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Smith, Lucinda W., estate of. Wallace S. Allis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Essex County.

Abbott, Helen J., estate of. Elizabeth M. Abbott, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bailey, Harriet N., estate of. George E. Bailey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bain, Clara T., estate of. Edith M. Colby, petitioner. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Barrett, James, estate of. Irving M. Heath, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Batchelder, Dorotha A., estate of. David F. Batchelder, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bean, Alice M., estate of. George W. Bean, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Blackburn, John H., estate of. Clara E. Bickford, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bradley, John C., estate of. Charles H. Bradley, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Bradley, Mary W., estate of. John Bradley, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brown, Mary E., estate of. Amasa J. Cate, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brown, Sarah K., estate of. Edward H. Brown, executor. Petition for license to receive personal estate. License granted.

Bruce, Emily T., estate of. Seth Bruce, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Carleton, George H., estate of. Alice C. Noyes, legatee. Petition for appointment of appraisers to reappraise estate. Pending.

Chase, Charles A., estate of. Amos C. Chase, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chase, Elihu F., estate of. Joseph S. Howe, executor. Petition for instructions. Pending.

Coggswell, Sarah F., estate of. Samuel W. Hopkinson, executor. Petition for instructions. Pending.

Couch, Nathaniel B., estate of. Lucy J. Couch, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Couch, Sally, estate of. Charles M. Heath, executor. Petition for license to receive personal estate in Massachusetts. License granted.

Crane, Gilman, estate of. Maria A. Bartlett, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Currier, Charles E., estate of. Frank A. Currier, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Davis, Solomon H., estate of. Henry Burnham, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dawson, Ebenezer, estate of. Henry A. Flint, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Dickson, Walter S., estate of. First Universalist Society, petitioners. Petition for instructions. Pending.

Dimond, Mary B., estate of. J. Warren Sanborn, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dinsmoor, Margaret M. S., estate of. Helen L. Dinsmoor, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dow, Lorenzo, estate of. Elizabeth A. Dow, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Duncan, Caroline, estate of. John D. Bryant, executor. Claim for inheritance tax and interest on several legacies, amounting to $4,300. Pending.

Eastman, Melinda, estate of. Mary A. Swasey, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Emerson, Henry, estate of. Annie M. H. Emerson, executrix. Petition for license to receive personal estate in Massachusetts. Pending.

Emmerton, E. Augustus, estate of. Henry M. Batchelder, trustee. Petition for extension of time for payment of tax. Pending.

Farley, Gustavus, Jr., estate of. Katherine Sedgwick Farley, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Fellows, Mary D., estate of. Fred S. Johnson, guardian. Petition for license to receive personal estate in Massachusetts. Pending.

Fellows, Mary J., estate of. Mabel J. Brickett, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Fernald, Harriett W., estate of. Levi Woodbury, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Fitz, Elizabeth H., estate of. Isabelle H. Fitz, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Garden, Sarah R., estate of. Josiah F. Garden, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Green, Charlotte F., estate of. John P. M. Green, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hunkins, Sarah E., estate of. Etta M. Tupper, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Jenness, Almira, estate of. Alice C. Jenness, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Jenness, David, estate of. Emily R. Jenness, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Jordan, Clara S., estate of. B. C. Jordan *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Kaliher, Mary, estate of. Greenleaf K. Bartlett, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Kelley, Samuel P., estate of. George L. A. Kelley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

King, Sarah M., estate of. Benjamin T. Bartlett, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Leavitt, Samuel D., estate of. Emily C. Leavitt, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Leighton, Matilda P., estate of. Charles M. Sawyer, executor. Petition for allowance of will. Pending.

Lougee, Ella M., estate of. Stella G. Colbarth, executrix. Petition for license to receive personal estate in Massachusetts. Pending.

Mather, Rebecca Ford, estate of. Petition to quiet title to real estate conveyed under license to sell. Attorney-General waived right to be heard.

Meader, Hannah W., estate of. William S. Neal, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Morrison, Fred L., estate of. Ellen M. Morrison, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Paine, Mary J., estate of. Selma Ware Paine *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Pike, Mary A., estate of. Charles W. Garland, administrator. Petition for license to receive personal estate. License granted.

Prescott, Lydia A., estate of. M. Perry Sargent, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Randall, John O., estate of. John A. Morrill, petitioner. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Ridgway, Henrietta B., estate of. Laurence Minot, administrator. Petition for extension of time for payment of tax. Assented to extension.

Roberts, Nancy, estate of. Abbie J. Roberts, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Rowe, Laura B., estate of. Frank O. Towle, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Saltonstall, Georgiana C., estate of. Francis H. Appleton, executor. Petition for extension of time for payment of tax. Extension assented to.

Sanborn, Olive D., estate of. John W. Ashman, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Shaw, Charles E., estate of. Ephraim G. Flanders, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Shaw, Mary J., estate of. Ephraim G. Flanders, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Smith, Dana Z., estate of. Tristram T. Savery, executor. Petition for extension of time for payment of tax. Extension assented to.

Smith, Elizabeth, estate of. Lydia E. Davis, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Stockman, Joseph W., estate of. Joseph J. J. Sawyer, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Storey, Thomas, estate of. Jessie Storey, petitioner. Petition for extension of time for payment of inheritance tax. Attorney-General waived right to be heard.

Swansey, Josephine A., estate of. August Berg, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Tilton, Delcinia H., estate of. George W. Tilton, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Towne, Asa P., estate of. George A. Woodbury, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Weare, John M., estate of. Horace I. Bartlett, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Wilcomb, George W., estate of. Edmund J. Wilcomb, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Williams, Charles, estate of. Jennie B. Rand, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Winn, Alonzo N., estate of. George W. Paul, administrator. Petition for license to receive personal estate. License granted.

Wormsted, Enoch, estate of. Samuel A. S. Wormsted, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Franklin County.

Alexander, Amanda M., estate of. Joseph R. Colton *et al.*, executors. Petition for instructions. Tax claimed.

Manning, Horace, estate of. Petition for allowance of final account. Attorney-General waived right to be heard.

Pratt, Henry L., estate of. Edward D. Stoughton *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hampden County.

Chapin, Laura P., estate of. Hiram N. Hayward, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Chase, James, estate of. Flora E. Tuttle *et al.*, executrices. Petition for allowance of inventory. Attorney-General waived right to be heard on payment of tax.

Crockett, Sarah L., estate of. H. L. Harding *et al.*, executors. Petition of Treasurer and Receiver-General to collect tax on said estate. Pending.

Deane, Harriet R., estate of. Julia E. Deane, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Fairbanks, Arthur W. Gates, estate of. Amelia M. Ely, residuary legatee. Petition for reappraisal. Assented to the appointment of Levi S. Power as appraiser.

Flagg, Martha G., estate of. Minnie Etta Stebbins, legatee. Petition for reappraisal. Assented to appointment of N. D. Winter, W. H. Dexter and George R. Bond as appraisers.

Gaylord, Emerson, estate of. James L. Pease *et al.*, executors. Petition for instructions. Decree.

Greenleaf, Elizabeth C., estate of. George W. Cate, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Harding, Samuel, estate of. Herbert N. Harding, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Hooker, Alfred E., estate of. Alfred M. Copeland, administrator. Petition for allowance of final account and distribution. Attorney-General waived right to be heard.

Loomis, Arabella J. B., estate of. Charles H. Lawrence *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Loring, Sarah M., estate of. George Parker, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Marsh, Charles S., estate of. Charles A. Gleason, executor. Petition for instructions. Answer filed claiming tax.

Perkins, William S., estate of. Edwin S. Brooks, petitioner. Petition for appointment of appraiser. Assented to appointment of Oscar B. Ireland as appraiser.

Pyne, Desire A., estate of. Edward K. Bodwitha, executor. Petition for instructions. Answer claiming tax.

Searle, Mary R., estate of. Helen V. Searle, legatee. Petition for reappraisal. Assented to appointment of N. D. Winter, W. H. Dexter and George R. Bond as appraisers.

Willard, Sarah Bryant, estate of. William M. Willard, petitioner. Petition for extension of time for payment of tax. Pending.

Hampshire County.

Bridgeman, Susan, M.D., estate of. Herbert T. Cowles, administrator. Petition for instructions. Decree.

Middlesex County.

Abbott, Mary Valentine, estate of. Laurence F. Abbott, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Albee, Ruth R., estate of. John A. Fletcher *et als.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Albee, Ruth R., estate of. James A. Fletcher *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bosworth, George W., estate of. Amy C. Bosworth *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Braley, Margaret M., estate of. Henry C. Howard, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Braley, Margaret M., estate of. Henry C. Howard, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brown, Fannie N., estate of. Charles M. Jones, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chase, Nancy A., estate of. Henry H. Holt, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Clark, George F., estate of. F. C. Nash, executor. Petition for reappraisal. F. T. Hammond appointed appraiser.

Clark, Jeremiah, estate of. John C. Bennett, executor. Petition for instructions. Pending.

Clary, Emma P., estate of. Alice G. Clary, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Clay, George A., estate of. Frank B. Livingstone, administrator. Petition for allowance of final account. No action taken.

Cutter, Frederic A., estate of. Susan M. Cutter, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Darling, Sarah C., estate of. George P. Cook, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Davis, Lucinda F., estate of. Willie N. Davis, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Deechan, Mary, estate of. Henry E. Conry, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Doe, William G., estate of. Laura E. A. Phelps, residuary legatee. Petition for reappraisal. Assented to the appointment of Allen M. Johnson, D. A. Ambrose and C. Ernest Judkins as appraisers.

Dunn, Mary S., estate of. Anson W. Dunn, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Emerson, James E., estate of. Stella F. Emerson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Folsom, Sarah F., estate of. Frances W. Stickney, administratrix. Petition for extension of time for payment of tax. Pending.

Ford, Daniel S., estate of. William A. Monroe *et al.*, executors. Petition for extension of time for payment of inheritance tax. Decree accordingly.

French, Eben, estate of. Albert B. Moore, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Greenwood, Sophronia, estate of. Charles J. Ellis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hardy, Arthur C., estate of. Adaline Frost, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Harris, Mary E., estate of. Mary J. Bartlett *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Henry, Mehitable L., estate of. Arthur L. Bowker, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Hight, Naomi, estate of. Elizabeth W. Butler, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hobart, Eliza A., estate of. Nathaniel Hobart, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Hobart, Emily B., estate of. Richmond H. T. Taylor, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

James, Harriet, estate of. Electa M. Priest, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Knowles, George W., estate of. Anna M. Tasker, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Leavitt, Elizabeth C., estate of. Fred Smith *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Littlehale, Rufus C., estate of. Sadie M. Littlehale, administratrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Lovejoy, Sarah, estate of. Charles L. Perkham, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Long, Addie J., estate of. Erastus E. Dutton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Maxwell, Lydia T., estate of. Henry F. Maxwell *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

McDonald, Helen M. Willey, estate of. Ernest L. Morandi, executor. Petition for instructions. Answer filed claiming tax. Pending.

McDonald, Helen M. Willey, estate of. Chas. Palmer, legatee. Petition for extension of time for payment of tax. Assented to extension.

McLane, Sarah C., estate of. John H. Clark, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Mowry, Dulcena P., estate of. Hoyt H. Green *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Munroe, Alexander, estate of. Daniel A. Munroe, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Munroe, George D., estate of. George E. Munroe, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Paine, Julia B., estate of. Charles J. Paine, executor. Petition for extension of time for payment of tax. Assented to extension.

Paine, Julia B., estate of. Charles J. Paine, executor. Petition for instructions. Decree.

Parker, Abby N., estate of. Charles H. Burke, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Prescott, Royal B., estate of. Harriet N. Prescott, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Roby, Warren G., estate of. George F. Piper *et al.*, executors. Petition for instructions. Decree.

Ross, Martha J., estate of. Rebecca D. Ross *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Shannon, Mary, estate of. Francis Murdock *et al.*, executors. Petition for instructions. Pending.

Shattuck, Alfred, estate of. Mary E. Shattuck, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Smith, M. Abby, estate of. Angelina A. Smith, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Stoddard, Anna M., estate of. Adna B. Stoddard, administratrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Tileston, Sarah Ann, estate of. Samuel C. Bennett *et al.*, trustees. Petition for extension of time for payment of tax. Petition dismissed.

Tileston, Sarah Ann, estate of. Petition of the Treasurer and Receiver-General to determine amount of inheritance tax due. Pending.

Towne, Althea, estate of. James H. Fay, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

True, Lucretia T., estate of. Charles A. Jones, trustee. Petition for extension of time for payment of tax. Pending.

Tukey, Augustine B., estate of. Isabel Tukey, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Upham, Gabriella S., estate of. James A. Reed, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Warren, Maria W., estate of. Charles H. Wight, executor. Petition for appointment of an appraiser to reappraise estate. Assented to appointment of Willis A. Kingsbury as appraiser.

Weber, Susan, estate of. George A. Weber, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Whitney, Edward, estate of. Charles A. Stone *et al.*, trustees. Petition for appointment of arbitrator. Attorney-General waived right to be heard.

Whitney, Emaline H., estate of. Edwin A. Hildreth *et als.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Wilson, Mary W., estate of. Boyd H. Wilson, administrator. Petition for license to receive personal estate in Massachusetts. License granted.

Wilson, Royal, estate of. Charles C. Knight *et al.*, executors. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Norfolk County.

Capen, Barnabus D., estate of. David A. Hincks, administrator. Petition for instructions. Decree.

Cross, Marianna P., estate of. Charles R. Cross, executor. Petition for extension of time for payment of tax. No action taken.

James, Charles H., estate of. New England Trust Company, executor. Petition for extension of time for payment of tax. Assented to extension.

Kent, Anne, estate of. Alexander Murchison, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

O'Connell, Margaret, estate of. Mary O'Sullivan *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Pending.

Street, Sarah J., estate of. Charles S. Street *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Plymouth County.

Bisbee, Aelius Marcellus, estate of. Fidelity Trust Company, executors. Petition for license to receive personal estate in Massachusetts. License issued.

Howard, Horatio, estate of. Eddy P. Dunbar *et al.*, executors. Petition for instructions. Answer claiming tax.

Keith, Priscilla D., estate of. Samuel E. Barrett, executor. Petition for instructions. Decree.

Perry, Edward Y., estate of. Petition for reappraisal. Assented to appointment of Alfred W. Putnam as appraiser.

Suffolk County.

Adams, Julius, estate of. John F. Cronan, administrator. Petition for instructions. Pending.

Alvord, Emma E., estate of. Joseph M. Trott, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Bachelder, Mary Abbie, estate of. Albert Bachelder, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bachelder, Sarah Jane, estate of. Albert Bachelder, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bachelder, Warren S., estate of. Albert Bachelder, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Boardman, George A., estate of. Charles A. Boardman *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Boyd, Emma C., estate of. John A. Boyd, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brackett, Joseph, estate of. Ezra M. Smith, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard upon payment of tax.

Brackett, Sarah A., estate of. Ezra M. Smith, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Bradeen, Nancy S., estate of. Frank C. Dunklee, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bradley, Gordon M., estate of. Parker R. Bradley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bridge, Nancy Church, estate of. Emma F. Burrill *et al.*, trustees. Petition for reappraisal. Assented to the appointment of Percival A. Evans, Stanley M. Bolster and Pinckney Holbrook as appraisers.

Brown, Sarah, estate of. Lyman C. Brown, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brown, Sarah C., estate of. George M. Viall, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bryant, Napoleon B., estate of. Louise J. Bryant, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Burleigh, Mina E., estate of. Will C. Burleigh, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Call, Alvin F., estate of. Harriet A. Call, executrix. Petition for license to receive personal estate. License granted.

Cameron, Catherine, estate of. Hugh C. Cameron, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Carleton, Joseph P., estate of. Joseph F. Carleton, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Cate, George N., estate of. Benjamin F. Greely *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.

Chamberlain, Frances J., estate of. Lydia A. Brewster *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chamberlain, Frances J., estate of. Lydia A. Brewster *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Claffey, John, estate of. Thomas Claffey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Coleman, James H., estate of. Martha A. Coleman, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Collins, Irene, estate of. Frank S. Collins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Corcoran, William J., estate of. Michael J. Jordan *et al.*, trustees. Petition for reappraisal. Assented to the appointment of Alfred M. Graham as appraiser.

Creighton, Susan E. W., estate of. Timothy M. Joy, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Cutts, Susan J., estate of. William H. C. Follansby, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dana, Ruth Charlotte, estate of. Richard H. Dana, petitioner. Petition for reappraisal. Assented to the appointment of Edward W. Grew as appraiser.

Deming, Mary L., estate of. William H. Sisson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Driscoll, Sarah J., estate of. Margaret S. Driscoll, executrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Duncan, John, estate of. Christy H. Duncan, administratrix. Petition for license to receive personal estate. License granted.

Dunn, Mary, estate of. Richard O'Brien, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Eckley, Julia A., estate of. Thomas P. Peckham, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Eddy, Annie Goddard, estate of. Charles H. Fiske, executor. Petition for instructions. Decree.

Eldridge, Eliza, estate of. George H. Buckingham, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Faulkner, Anne S., estate of. Philip Dexter, administrator. Petition for extension of time for payment of tax. Assented to extension.

Feder, Samuel, estate of. Matilda Feder, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Flint, Caroline H., estate of. James M. Flint, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Flint, Henry, estate of. Luthera Flint, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Flynn, Ellen, estate of. Margaret Chickering, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Ford, Mary, estate of. Patrick Shea, administrator. Petition for license to receive personal estate. Pending. License granted.

Fox, Jacob, estate of. Edward E. Norton *et al.*, executors. Petition for extension of time for payment of tax and abatement of interest. Assented to extension claiming interest.

Fox, Jacob, estate of. Edward E. Norton *et al.*, executors. Petition for reappraisal. Wade Keyes appointed appraiser.

Freeman, Adaline, estate of. Josiah Chase, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Furber, Caroline S., estate of. William H. Small, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Garvey, Bridget, estate of. Cornelius McAuliffe, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Gay, Thomas F., estate of. Edgar L. Carr, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Goddard, Matilda, estate of. Thomas G. Frothingham *et al.*, trustees. Petition for reappraisal. Assented to the appointment of Edward S. Grew as appraiser.

Gove, Maria E., estate of. John W. Hanson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard upon payment of tax.

Hammer, Thorwald F., estate of. Alfred E. Hammer *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hapgood, Warren, estate of. Hiram Johnson *et al.*, executors. Petition for instructions. Pending.

Harris, Joseph E., estate of. Barnabas Eldridge, administrator. Petition for appointment of appraiser to reappraise estate. Assented to appointment of F. T. Hammond as appraiser.

Hayes, Claragusta L. McD., estate of. Samuel D. Felker, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Heminway, Henry J., estate of. Charles H. Heminway, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hill, Maria B., estate of. Warren Hill, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Hillman, John, estate of. Patrick Boland, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Hoehing, Ludwig Ernest, estate of. Philip Stroh *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Hooper, Edward W., estate of. John C. Gray, *et al.*, executors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

Howe, Eliza A., estate of. Ella E. Smith, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Howe, Irving A., estate of. D. J. Lord, administrator. Petition of Treasurer and Receiver-General for payment of tax on certain legacies. Pending.

Hoyt, Emily, estate of. Joseph T. Bartlett, administrator. Petition for license to receive personal estate. Pending. License granted.

Hutchins, Sterns, estate of. Joshua M. Addeman, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hyde, Sarah B., estate of. Andreas Blume *et al.*, executors. Petition for instructions. Decree.

Jackson, Lydia B., estate of. Albert W. Robinson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Jenkins, Caroline D., estate of. Edward M. Fritts, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Johnson, Nanny Wason, estate of. Edward H. Wason, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Jones, Huldah P., estate of. Elmer E. Jones, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Kelsey, Hosmer, estate of. Duane J. Kelsey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Keniston, Pamelia A., estate of. John Keniston, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

King, Elizabeth H., estate of. Charles S. Collins, administrator. Petition for license to receive personal estate. Pending.

Kinsley, Nathan B., estate of. Frederick R. Kinsley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Learned, Catherine M., estate of. Kittie A. Lufkin, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Lowell, Eliza, estate of. George A. Safford *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Pending.

Mason, William Powell, estate of. Philip Dexter *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.

Mathes, Susan B., estate of. George S. Frost, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Maxwell, Julia R., estate of. Mary H. Dutton, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

McDonald, Syrene, estate of. William H. Haskell, executor. Petition for instructions. Pending.

McLennan, Isabella Stewart, estate of. John Stewart McLennan *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Mitchell, Mary A., estate of. Ann Maria Mitchell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Mitchell, Mary Chilton, estate of. Henry Mitchell, executor. Petition for extension of time for payment of tax. Assented to extension.

Moody, Andrew, estate of. John K. Lord *et al.*, trustees. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Nowell, Franklin F., estate of. Samuel J. Nowell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Nichols, Stephen F., estate of. Perrin W. Nichols, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Odell, Elizabeth Ann, estate of. Ella W. Odell *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Odell, Mary I., estate of. Joseph W. Odell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Odlin, Augusta F., estate of. John H. Robbins, executor. Petition for instructions as to payment of tax. Decree.

Packard, Julia A., estate of. George O. Packard, administrator. Petition for license to receive personal estate. License granted.

Paige, John C., estate of. J. H. Benton, Jr., executor. Petition for extension of time for payment of tax. Assented to extension.

Paine, Algernon H., estate of. Byron C. Waite, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Parsons, Warren, estate of. Frederic D. Parsons, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Patterson, Frank W., estate of. William D. Pennell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Perkins, Armine, estate of. Moses A. Perkins, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Pickering, Mary P., estate of. Fannie C. Heffinger, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Pratt, Franklin S., estate of. Charles H. Pratt, executor. Petition for instructions. Decree.

Preston, Frances Marion, estate of. Thomas W. Merrill, trustee. Petition for instructions. Answer filed claiming tax.

Purmort, Miner T., estate of. Hannah C. Purmort, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Randlett, Nathan H., estate of. George F. Randlett, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Richards, Louise S., estate of. Charles S. Richards, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Richmond, Magdelaine M., estate of. John W. Weed, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Richardson, John C., estate of. Frank D. Appleton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Robinson, Isaiah S., estate of. Alfred S. Woodward, petitioner. Petition for instructions. Decree.

Rook, George A., estate of. Annie M. McDonald, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Rotch, Helen Morgan, estate of. Thomas Morgan Rotch, trustee. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Russell, Susan H., estate of. John S. Russell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Shapleigh, Moses W., estate of. George E. Smith *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Shaw, Sarah Jane, estate of. Martha Ann Sawson, administratrix. Petition for license to receive personal estate in Massachusetts. Pending.

Smead, Charles B., estate of. Frederick Z. Dickinson, administrator. Petition for license to receive personal estate. License granted.

Smith, Almeda A., estate of. Marion F. Smith, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Smith, Edward M., estate of. Andrew G. Fearing, Jr., *et al.*, executors. Petition for reappraisal. Assented to the appointment of Charles G. Smith, R. Elmer Townsend and Stanley M. Bolster as appraisers.

Snee, Bridget, estate of. Mary Doyle, executrix. Petition for license to receive personal estate in Massachusetts. Pending.

Spalding, Mary Ann, estate of. George E. Clarke, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Spence, Virginia Waldron, estate of. Ross N. Bowers, executor. Petition for license to receive personal estate. License granted.

Stackpole, John, estate of. Emily T. Stackpole, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Stevens, E. A., estate of. Georgia A. Stevens, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Stevens, Ruth T., estate of. Frank Houghton, executor. Petition for extension of time for payment of tax. Assented to extension.

Stewart, Harriet M., estate of. Albert A. Stewart, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Thompson, Laforest H., estate of. W. W. Miles, administrator. Petition for license to receive personal estate. License granted.

Thompson, Mary G., estate of. John G. Thompson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Thompson, Susanna, estate of. Charles H. Hersey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Wheeler, Owen, estate of. Wm. N. Penney *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

White, Henrietta N., estate of. Mary A. P. White, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Williams, Charles, estate of. John Ballantyne, Jr., executor. Petition for instructions and extension of time for payment of tax. Decree.

Wilson, Maria G., estate of. William R. Wilson, executor. Petition for extension of time for payment of tax. Assented to extension.

Wolcott, Roger, estate of. Francis C. Welch *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.

Woodbury, William R., estate of. Sidney H. Woodbury, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Woods, Henry, estate of. Henry D. Woods *et al.*, executors. Petition for extension of time for payment of tax. Pending.

Woodward, Edward G., estate of. George S. Seaverance *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Worcester County.

Axtell, Seth J., estate of. William F. Axtell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bacon, Maria A., estate of. Stephen H. Bacon, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Ball, Jane E., estate of. Julia B. Thayer *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bradford, Alzina, estate of. Fred A. Lewis, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Braman, Martha A., estate of. Fred L. Aldrich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chandler, Lydia J., estate of. Hattie B. Reed, executrix. Petition for license to receive personal estate in Massachusetts. Petition allowed.

Child, William M., estate of, George B. Oswell *et al.*, trustees. Petition for license to sell real estate in Massachusetts and transfer proceeds. Pending.

Conway, James, estate of. John Ahern, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dana, Jonathan P., estate of. Charles B. Sherman, executor. Petitions for reappraisal. Assented to the appointment of Samuel C. Willis as appraiser.

Emerson, George W., estate of. Fanny B. Emerson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Evans, Arthur M., estate of. Helen P. Evans, executrix. Petition for reappraisal. Assented to appointment of Charles A. Kably, J. Otis Sibley and Henry W. Fowler as appraisers.

Fisher, George W., estate of. Ella M. Fisher, executrix. Petition for extension of time for payment of tax. Assented to extension.

Fitzpatrick, Thomas, estate of. Henry I. Whitney, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

French, Jotham A., estate of. Mary A. French, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Gilson, Alice L., estate of. Henry S. Gilson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hayward, Henry J., estate of. Hattie M. Hayward, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Kinnicutt, Amy, estate of. Lincoln N. Kinnicut, executor. Petition for instructions. Pending.

Moorhouse, Eunice, estate of. Oscar Schumway, executor. Petition for extension of time for payment of tax. Assented to extension.

Pierce, Mary A., estate of. Joseph F. Brennan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Prince, Ophelia E., estate of. Frank A. Prince, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Putnam, Luke, estate of. Ira F. Harris, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Rice, Alice M., estate of. Charles M. Rice, executor. Petition for instructions. Decree. Appealed by petitioner to Supreme Judicial Court. Pending.

Richards, George R., estate of. Gardner N. Cobb *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Richardson, Mary L., estate of. Frank L. Dean, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Richardson, Rebecca E., estate of. George A. Tilden, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Richardson, Sarah, estate of. Union Trust Company, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Runyan, Elizabeth F., estate of. Frank E. Gleason, administrator. Petition for license to receive personal estate. Petition dismissed.

Scannell, Dennis, estate of. William F. Harding, executor. Petition for reappraisal of estate. Attorney-General waived right to be heard on return of appraiser.

Simmons, John A., estate of. Harriet L. Currier, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Stearns, Benjamin F., estate of. Orsemor S. Holden, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Sylvester, Augusta P., estate of. Ella E. Marden, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Tandy, Julia A., estate of. Elisha M. Kempton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Upham, Joseph B., estate of. Whited H. Upham, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Upham, Mary A., estate of. John W. Lindsey, executor. Petition for leave to file substitute inventory. Petition allowed.

Way, Ormond B., estate of. James A. Burleigh, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Webber, Martha L., estate of. Rhoda M. Barrett *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Wilson, Persis S., estate of. George F. Merriam, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Woods, Francis H., estate of. Caroline E. Woods, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

PUBLIC CHARITABLE TRUSTS.

Bristol County.

Leonard, Elizabeth G., estate of. Francis B. Greene, executor. Petition for instructions. Attorney-General waived right to be heard.

Essex County.

Essex Agricultural Society *v.* Massachusetts General Hospital Corporation and the Attorney-General. Petition to sell real estate and to apply the doctrine of *cy-pres*. Service accepted. Petition dismissed. Petitioner appealed. Pending.

Hampden County.

Elliott, Augustus C., estate of. Charles H. Barrows, administrator. Petition for instructions as to method of carrying out a charitable bequest. Pending.

Middlesex County.

Bentley, Samuel, estate of. Alice Maud Bentley *et al.*, petitioners. Petition to Supreme Judicial Court for compromise of will. Assented to compromise.

Donovan, Julia A., estate of. Edward F. Slattery, petitioner. Petition for instructions and the appointment of a trustee. Pending.

Foster, John, estate of. Petition for the appointment of a trustee. Attorney-General waived right to be heard.

Osgood, George C., *et al.* *v.* John Z. Rogers *et al.* Bill in equity to determine the disposition of the Rogers Fund. Pending.

Walcott, John B., estate of. Milton E. Smith *et al.*, overseers of the poor of Natick, trustees. Petition for license to sell certain shares of stock. License granted.

Norfolk County.

Mann, Jonathan, estate of. John F. Brown *et al.*, trustees. Petition for license to sell land. Attorney-General waived right to be heard.

Mann, Jonathan, estate of. John F. Brown *et al.*, trustees. Petition for leave to sell real estate. Attorney-General waived right to be heard.

Wilder, Charles T., estate of. Herbert A. Wilder *et al.*, executors. Petition for license to sell real estate. Attorney-General waived right to be heard.

Suffolk County.

Billings, Robert C., estate of. Minns *et al.* *v.* Billings *et al.* Bill in equity in the Supreme Judicial Court for instructions. Reserved for the determination of the full court. Pending.

Brigham, Peter Bent, estate of. Bill in equity in the Circuit Court of the United States to determine the validity of certain bequests for charitable purposes. Pending.

Bussey, Benjamin, estate of. Bill in equity to authorize trustees of a public charitable trust to sell land. Pending.

Franklin, Benjamin, estate of. Petition of the Attorney-General for appointment of trustees under will of Benjamin Franklin. Henry L. Higginson, Francis C. Welch, A. Shuman, Chas. T. Gallagher, Rev. Chas. W. Duane, Stopford Brooke and Alexander K. McLennan appointed trustees. Pending.

Hancock, Lydia, estate of. William P. Fowler *et al.*, executors. Petition to the Supreme Judicial Court for leave to sell real estate devised for charitable purposes. Attorney-General waived right to be heard.

Liversidge, Thomas, estate of. Horatio N. Glover *et al.*, trustees. Petition for leave to sell real estate. Attorney-General waived right to be heard.

Messerve, Hopley T., estate of. George H. Penderghast, executor. Petition regarding a public charitable trust. Pending.

Murray, Patrick, estate of. Petition for appointment of a master to devise a scheme for distribution of trust funds. Pending.

Packard, Sylvanus, estate of. Trustees of Tufts College, petitioners. Petition to Supreme Judicial Court for leave to sell real estate. Attorney-General waived right to be heard.

Redding, Mary, estate of. Mabie, administrator, *v.* Leach, executor, and Attorney-General. Bill in equity in the Supreme Judicial Court concerning a public charitable trust. Pending.

Smith, James, estate of. Attorney-General *v.* Abner C. Goodell, administrator. An information asking the court to decree a scheme for carrying out a public charity. Decree. See 180 Mass. 538.

Thompson, Thomas, estate of. Minot, trustee, *v.* Attorney-General. Bill in equity regarding a public charitable trust. Pending.

Watterson, Robert C., estate of. Robert W. Lord, trustee. Public charitable trust. Petition for leave to distribute a portion of the estate. Pending.

Whitney, Mary T., estate of. George E. Bullard *et al.*, trustees. Petition to release interest in real estate. Assented to petition.

Williams, Charles, estate of. John Ballantyne, Jr., executor. Petition to the Supreme Judicial Court for instructions. Pending.

Worcester County.

Morris, Judah, estate of. American Unitarian Association, petitioner. Petition for the appointment of a trustee. Assented to the appointment of the petitioner.

The following cases have been brought for alleged land damages incurred in the alteration of grade crossings. The Commonwealth, being obliged under the statutes to pay at least twenty-five per cent. of the expenses incurred in the alteration of all grade crossings, has in all cases been made a party thereto.

Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.

Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.

Robert Codman *et als.* *v.* New England Railroad Company *et als.* Superior Court, Suffolk County. Pending.

City of Boston *v.* Boston Wharf Company *et als.* Superior Court, Suffolk County. Pending.

Bridget Ballentine *et al.* *v.* Town of Gardner. Superior Court, Worcester County. Pending.

George H. Sprague *v.* Fitchburg. Superior Court, Worcester County. Pending.

Putnam Machine Company *v.* Fitchburg. Superior Court, Worcester County. Pending.

Levi W. Phelps *v.* Fitchburg Railroad. Superior Court, Middlesex County. Pending.

Susan C. Dickinson *et al.* *v.* Fitchburg. Superior Court, Worcescester County. Pending.

Commonwealth *v.* Boston Terminal Company. Superior Court, Suffolk County. Pending.

Commonwealth *v.* Boston Terminal Company. Superior Court, Suffolk County. Pending.

Suits conducted by the Attorney-General in Behalf of State Boards and Commissions.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General or under his direction, pursuant to the provisions of St. 1896, c. 490: —

1. Metropolitan Park Commission.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said commission.

Essex County.

Allen, Lucy R., *v.* Commonwealth. Pending.
Hay, Allan, *v.* Commonwealth. Trial by jury. Pending before full court on question of interest.
Murphy, Michael, *v.* Commonwealth. Pending.
Woodbury, John P., *v.* Commonwealth. Pending.

Middlesex County.

Alther, Henry J., *v.* Commonwealth. Settled by agreement.
Alther, Julia, *v.* Commonwealth. Settled by agreement.
Ames, Nathaniel P., *v.* Commonwealth. Settled by agreement.
Barrett, Charles M., *v.* Commonwealth. Pending.
Bean, Charlotte, *et als.* *v.* Commonwealth. Pending.
Bench, John, *v.* Commonwealth. Settled by agreement.
Bench, Thomas, *v.* Commonwealth. Settled by agreement.
Benoit, Eugene C., *v.* Commonwealth. Settled by agreement.
Blank, Philip J., *et al.* *v.* Commonwealth. Settled by agreement.
Blank, Philip J., *et al.* *v.* Commonwealth. Settled by agreement.
Bragdon, Louis G., *v.* Commonwealth. Pending.
Bridge, Edmund, *v.* Commonwealth. Pending.
Brusendorff, Victor, *et al.* *v.* Commonwealth. Settled by agreement.
Burrows, Jane, *et al.* *v.* Commonwealth. Pending.
Campbell, Catherine B., *v.* Commonwealth. Settled by agreement.
Carret, James R., trustee, *v.* Commonwealth. Pending.

Chandler, Frank E., *v.* Commonwealth. Trial by jury.
Chase, Juliana, *et al.* *v.* Commonwealth. Settled by agreement.
Clark, David O., *et al.* *v.* Commonwealth. Pending.
Clarke, Nathan D. A., *v.* Commonwealth. Settled by agreement.
Clarke, Nathan D. A., *v.* Commonwealth. Settled by agreement.
Clarke, Nathan D. A., *v.* Commonwealth. Settled by agreement.
Clarke, Nathan D. A., *v.* Commonwealth. Settled by agreement.
Connors, Hannah, *v.* Commonwealth. Settled by agreement.
Cordingly, William S., *v.* Commonwealth. Pending.
Corey, Henrietta E., *v.* Commonwealth. Settled by agreement.
Corey, Henrietta E., *v.* Commonwealth. Settled by agreement.
Curtis, Charles P., trustee, under the will of John M. Williams, *v.* Commonwealth. Pending.
DeCourcey, John J., *v.* Commonwealth. Settled by agreement.
Dowd, Martha A., *v.* Commonwealth. Trial by jury.
Dwyer, Michael F., *v.* Commonwealth. Pending.
Early, James A., *v.* Commonwealth. Settled by agreement.
Freeman, Helen A., *v.* Commonwealth. Pending.
Gaffey, Maria H., *v.* Commonwealth. Settled by agreement.
Gould, Alice A., *v.* Commonwealth. Trial by jury.
Gould, Alice A., *et al.* *v.* Commonwealth. Trial by jury.
Hadley, Benjamin, *v.* Commonwealth. Trial by jury.
Hadley, Benjamin, *v.* Commonwealth. Trial by jury.
Hadley, Benj., *et al.* *v.* Commonwealth. Settled by agreement.
Hadley, Benj., *et al.* *v.* Commonwealth. Settled by agreement.
Hadley, Benj., *v.* Commonwealth. Settled by agreement.
Hadley, Benj., *v.* Commonwealth. Settled by agreement.
Hall, Charles A., *v.* Commonwealth. Trial by jury.
Harrington, John A., *v.* Commonwealth. Settled by agreement.
Hatch, George S., *v.* Commonwealth. Settled by agreement.
Hatch, George S., *et al.* *v.* Commonwealth. Settled by agreement.
Hefler, Hannah J., *et al.* *v.* Commonwealth. Settled by agreement.
Hemenway, Alfred, *v.* Commonwealth. Pending.
Hodges, Arthur J., *v.* Commonwealth. Settled by agreement.
Holton, Amy W., *v.* Commonwealth. Trial by jury.
Holton, Amy W., *v.* Commonwealth. Settled by agreement.
Jackson, Walton P. S., *v.* Commonwealth. Pending.
Jones, William H., *v.* Commonwealth. Settled by agreement.
Lawrence, Samuel C., *v.* Commonwealth. Pending.
Lovewell, Harriet R., *v.* Commonwealth. Settled by agreement.
Lynde, A. Selwyn, administrator, *v.* Commonwealth. Settled by agreement.

Lyon, Weltha G., *v.* Commonwealth. Pending.
McSweeney, Eugene G., *v.* Commonwealth. Pending.
O'Hara, Daniel, *et al. v.* Commonwealth. Pending.
O'Riorden, Patrick, *v.* Commonwealth. Trial by jury.
O'Riorden, Patrick, *v.* Commonwealth. Settled by agreement.
Peterson, Jacob J. S., *v.* Commonwealth. Settled by agreement.
Pratt, Marland L., *v.* Commonwealth. Trial by jury.
Phinney, Eliza B., *v.* Commonwealth. Pending.
Rawson, Warren W., *v.* Commonwealth. Pending.
Reinhard, Adam, *et al. v.* Commonwealth. Settled by agreement.
Rich, Mabel C., *v.* Commonwealth. Settled by agreement.
Robertson, John R., *v.* Commonwealth. Settled by agreement.
Rogers, Frank R., *et al.*, executors of Joseph F. Wilson, *v.* Commonwealth. Settled by agreement.
Rogers, Frank R., *et al.*, executors of the estate of Joseph F. Wilson, *v.* Commonwealth. Settled by agreement.
Rogers, Frank R., *et al.*, executors of the estate of Joseph F. Wilson, *v.* Commonwealth. Settled by agreement.
Rogers, Frank R., *et al.*, executors of the estate of Joseph F. Wilson, *v.* Commonwealth. Pending.
Sewall, George F., *et al. v.* Commonwealth. Settled by agreement.
Shanahan, Michael, *v.* Commonwealth. Trial by jury.
Smith, G. Edward, *v.* Commonwealth. Settled by agreement.
Smith, G. Edward, *v.* Commonwealth. Settled by agreement.
Snow, Edward L., *v.* Commonwealth. Trial by jury.
Stevens, J. Elizabeth, *et al.*, heirs of Richard Dexter, *v.* Commonwealth. Settled by agreement.
Stewart, Martha P., *v.* Commonwealth. Pending.
Stewart, Martha P., *v.* Commonwealth. Pending.
Stone, Joseph, *et als. v.* Commonwealth. Pending.
Sullivan, Daniel P., *et al. v.* Commonwealth. Settled by agreement.
Symmes, Arthur C., *v.* Commonwealth. Settled by agreement.
Viles, Alden E., *et al. v.* Commonwealth. Pending.
Viles, Daniel F., *et al. v.* Commonwealth. Pending.
Warren, Daniel, *v.* Commonwealth. Pending.
Warren Institution for Savings *et al. v.* Commonwealth. Settled by agreement.
Welch, Albert W., *v.* Commonwealth. Settled by agreement.
Wellington, James E., *v.* Commonwealth. Settled by agreement.
Wellington, James E., *et al.*, trustees, *v.* Commonwealth. Settled by agreement.

Wells, Edwin H., *et als.* *v.* Commonwealth. Settled by agreement.
Welsh, Willard, *et al.* *v.* Commonwealth. Settled by agreement.
Whitney, Alice F., *v.* Commonwealth. Settled by agreement.
Whitney, Arthur E., *et al.* *v.* Commonwealth. Settled by agreement.
Whitney, John R., *et al.*, trustees, *v.* Commonwealth. Pending.
Woods, Livonia S., *v.* Commonwealth. Settled by agreement.

Norfolk County.

Bowditch, Ernest W., *v.* Commonwealth. Settled by agreement.
Bowley, Anna M., *et al.* *v.* Commonwealth. Settled by agreement.
Cane, Edmund, *v.* Commonwealth. Settled by agreement.
Carter, Charles E., *et al.* *v.* Commonwealth. Pending.
Chase, Elvira M., *v.* Commonwealth. Settled by agreement.
Chick, Winthrop H., *v.* Commonwealth. Pending.
Davenport, Charles, *v.* Commonwealth. Settled by agreement.
Dean, Henry M., *v.* Commonwealth. Trial by jury.
DeLue, George B., *v.* Commonwealth. Settled by agreement.
Denny, John W., *v.* Commonwealth. Settled by agreement.
Devlin, Mary A., *v.* Commonwealth. Trial by jury.
Foster, Alfred, *v.* Commonwealth. Settled by agreement.
Fox, Catherine, *v.* Commonwealth. Settled by agreement.
Gallagher, Joseph H., *et al.* *v.* Commonwealth. Pending.
Glover, Horatio N., *v.* Commonwealth. Settled by agreement.
Hamblin, Howard M., *v.* Commonwealth. Pending.
Hamblin, Howard M., *v.* Commonwealth. Pending.
Harlow, William H., *et als.*, executors, *v.* Commonwealth. Pending.
Hawes, Charles E., *v.* Commonwealth. Pending.
Hayden, John E. V., *v.* Commonwealth. Pending.
Higgins, Henry M., *v.* Commonwealth. Pending.
Howe, Kittie M., *v.* Commonwealth. Pending.
Kennedy, John, *v.* Commonwealth. Trial by jury.
Klous, Seaman, *v.* Commonwealth. Referred to auditor. Trial before auditor. Pending.
Klous, Seman, *v.* Commonwealth. Pending.
MacDonnell, Mary A., *v.* Commonwealth. Pending.
Mahoney, Dennis W., *et al.* *v.* Commonwealth. Pending.
Marron, Philip, *et al.* *v.* Commonwealth. Settled by agreement.
McGowan, Andrew, *v.* Commonwealth. Settled by agreement.
McGrath, Thomas, *v.* Commonwealth. Settled by agreement.
McKenna, Elizabeth, *v.* Commonwealth. Trial by jury.
Meek, William T., *v.* Commonwealth. Pending.
Milton, Inhabitants of, *v.* Commonwealth. Settled by agreement.

New England Trotting Horse Breeders' Association *v.* Commonwealth. Settled by agreement.
Pope, Hannah C., *v.* Commonwealth. Pending.
Putnam, George, *et al.*, trustees of Henry L. Pierce, *v.* Commonwealth. Settled by agreement.
Reardon, Ellen, *v.* Commonwealth. Trial by jury.
Reardon, Ellen, *v.* Commonwealth. Pending.
Reutemann, Charles, *v.* Commonwealth. Pending.
Russell, James S., *v.* Commonwealth. Settled by agreement.
Schultze, Gustav A., *v.* Commonwealth. Pending.
Scott, Jane W., *v.* Commonwealth. Pending.
Squantum Yacht Club *v.* Commonwealth. Pending.
Stack, John, *v.* Commonwealth. Trial by jury.
Stack, John, trustee, *v.* Commonwealth. Pending.
Toole, Martin, *v.* Commonwealth. Pending.
Washburn, George F., *v.* Commonwealth. Pending.
Willcomb, George, *v.* Commonwealth. Settled by agreement.
Willcomb, George, *v.* Commonwealth. Settled by agreement.

Plymouth County.

Foster, Charles H., *v.* Commonwealth. Settled by agreement.
Gardner, Mary Elinor, *v.* Commonwealth. Settled by agreement.
Graham, Mary E., *v.* Commonwealth. Settled by agreement.
Roman, Frank A., *v.* Commonwealth. Pending.

Suffolk County.

Adams, Adoniram J., *v.* Commonwealth. Settled by agreement.
Atkins, Florence R., *v.* Commonwealth. Pending.
Bamford, Albert J., *et als.* *v.* Commonwealth. Pending.
Boston & Revere Electric Street Railway Company *v.* Commonwealth. Pending.
Brown, Albert J., *v.* Commonwealth. Settled by agreement.
Clark, Theodore E., *v.* Commonwealth *et al.* Pending.
Conness, John, *v.* Commonwealth. Pending.
Conness, John, *v.* Commonwealth. Pending.
Coughlin, Abbie F., *v.* Commonwealth. Pending.
Donnelly, James J., *v.* Commonwealth. Trial by jury.
Dresser, Mary A. P., *v.* Commonwealth. Pending.
Dresser, William R., *v.* Commonwealth. Pending.
Emerson, Catherine, trustee, *v.* Commonwealth. Trial by jury.
Hall, Frances J., *et als.* *v.* Commonwealth. Pending.
Hazlett, John P., *v.* Commonwealth. Pending.
Jessop, Ann Elizabeth, *v.* Commonwealth. Pending.
Jones, Alfred E., *v.* Commonwealth. Pending.

Jones, Alfred E., *v.* Commonwealth. Pending.
Jones, Charles A., *v.* Commonwealth. Pending.
Jones, Charles A., *v.* Commonwealth. Pending.
Jones, Francis A., *v.* Commonwealth. Pending.
Jones, Francis A., *v.* Commonwealth. Pending.
Jones, George H., *et al.* *v.* Commonwealth. Settled by agreement.
Jones, George H., *et al.* *v.* Commonwealth. Settled by agreement.
Jones, Robert J., *v.* Commonwealth. Pending.
Jones, Robert J., *v.* Commonwealth. Pending.
Jones, Sarah E., *v.* Commonwealth. Pending.
Jones, Sarah E., *v.* Commonwealth. Pending.
Lynn & Boston Railroad Company *v.* Commonwealth. Pending.
Martine, Abba M., *v.* Commonwealth. Pending.
Martine, Abba M., *v.* Commonwealth. Pending.
Mayers, John H., executor, *v.* Commonwealth. Pending.
Mitchell, Henry, *et al.* *v.* Commonwealth. Referred to Wellington Wells, auditor. Tried before auditor.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
Read, Augustus H., *et al.* *v.* Commonwealth. Pending.
Ring, Constant Q., *v.* Commonwealth. Pending.
Rogers, Mary E., *v.* Commonwealth. Pending.
Ryan, F. Henrietta, *v.* Commonwealth. Pending.
Singleton, Mary E., *v.* Commonwealth. Tried by jury.
Skilton, Elizabeth A., *v.* Commonwealth. Pending.
Skilton, Elizabeth A., *v.* Commonwealth. Pending.
Smith, Emma, *v.* Commonwealth. Pending.
Somerby, Julianna H., *v.* Commonwealth. Pending.
Streeter, Susan S. T., *v.* Commonwealth. Pending.

Thayer, Joseph Henry, *et al.* *v.* Commonwealth. Pending.
Wadsworth, P. Briggs, *v.* Commonwealth. Pending.
Wadsworth, Susan, *v.* Commonwealth. Pending.
Warner, Joseph B., *et al.* *v.* Commonwealth. Pending.
Watson, Sarah B., *v.* Commonwealth. Pending.
White, Daniel L., *v.* Commonwealth. Pending.
White, Daniel L., *v.* Commonwealth. Pending.
Wyman, George W., *v.* Commonwealth. Pending.
Young, Elizabeth E., *v.* Commonwealth. Pending.
Young, Elizabeth E., *v.* Commonwealth. Pending.

2. Metropolitan Water and Sewerage Board.

Petitions to the Supreme Judicial and Superior Courts for assessment of damages alleged to have been sustained by the taking of land, and rights and easements in land, by said Board.

Middlesex County.

Ballou, Chloe Ann, *v.* Commonwealth. Settled by agreement.
Boston & Albany Railroad Company *v.* Commonwealth. Pending.
Bowditch, Elizabeth F., *et al.* *v.* Commonwealth. Pending.
Buck, William H., *v.* Commonwealth. Pending.
Cameron, Katherine S., *v.* Commonwealth. Pending.
Commonwealth *v.* Boston & Albany Railroad Company. Pending.
Dunn, Johanna T., *v.* Commonwealth. Pending.
Framingham Water Company *v.* Commonwealth. Pending.
Malden *v.* Commonwealth. Pending.
Malden, Medford and Melrose *v.* Commonwealth. Pending.
Medford *v.* Commonwealth. Pending.
Melrose *v.* Commonwealth. Pending.
Nashua River Paper Company *et al.* *v.* Commonwealth. Pending.
Perkins, Robert F., *v.* Commonwealth. Pending.
Shaw, Francis, *v.* Commonwealth. Pending.
Stone, Joseph, *et al.* *v.* Commonwealth. Pending.
Vose, Abner S., *v.* Commonwealth. Pending.
Wadsworth, Ida E., *v.* Commonwealth. Settled by agreement.

Norfolk County.

Burrell, Emma A., *v.* Commonwealth. Discontinued.
Flint, Charles L., *v.* Commonwealth. Pending.
Havahan, Francis J., *v.* Commonwealth. Pending.
Hodgkinson, Charles C., *v.* Commonwealth. Pending.
Hunt, Henry W., *et al.* *v.* Commonwe Trial by jury. Pending before full court on exceptions.
Lowell, Charles, *v.* Commonwealth. Pending.

Scheffreen, Jacob, *v.* Commonwealth. Pending.
Tyndale, Theodore H., *v.* Commonwealth. Pending.
Veale, Peter P., *v.* Commonwealth. Trial by jury.

Suffolk County.

Boston *v.* Commonwealth. Trial before auditor. Pending.
Boston *v.* Commonwealth. Trial by jury.
Boston *v.* Kingman *et al.* Settled by agreement.
Boston & Albany Railroad Company *v.* Commonwealth. Pending.
Evangelical Lutheran Church for Works of Mercy *v.* Commonwealth. Pending.
Finneran, William, *v.* Commonwealth. Settled by agreement.
Harvard College *v.* Commonwealth. Settled by agreement.
Noon, Margaret, *v.* Commonwealth. Pending.
Richards, Annette *et al.* *v.* Commonwealth. Settled by agreement.
Sheehan, John, *v.* Commonwealth. Settled by agreement.
Stone, Jasper W., *et al.*, administrators, *v.* Commonwealth. Pending.
Stone, Joseph, *et als.* *v.* Commonwealth. Pending.

Worcester County.

Allen, George S., *v* Commonwealth. Trial before commissioners.
Allen, Olive E., *v.* Commonwealth. Dismissed.
American Telephone and Telegraph Company *v.* Commonwealth. Pending.
American Telephone and Telegraph Company *v.* Commonwealth. Pending.
Arkwell, Edward, *v.* Commonwealth. Trial before commissioners.
Ayer, Eliza A., *v.* Commonwealth. Referred to commissioners. Pending.
Bacon, Emory A., *v.* Commonwealth. Referred to commissioners. Pending.
Bacon, Marinna, *v.* Commonwealth. Referred to commissioners. Pending.
Ballou, Chloe Ann, *v.* Commonwealth. Settled by agreement.
Ballou, Chloe A., *v.* Commonwealth. Settled by agreement.
Barry, Ellen A., *v.* Commonwealth. Referred to commissioners. Pending.
Bathrick, Dorothy P., *v.* Commonwealth. Settled by agreement.
Bemis, Elevyn H., *v.* Commonwealth. Pending.
Berlin, Andrew, *v.* Commonwealth. Referred to commissioners. Pending.
Bigelow Carpet Company *v.* Commonwealth. Pending.

Bigelow Carpet Company *v.* Commonwealth. Pending.
Bigelow Carpet Company *v.* Commonwealth. Pending.
Bigelow Carpet Company *v.* Commonwealth. Pending.
Bigelow, Joseph M., *v.* Commonwealth. Referred to commissioners. Settled by agreement.
Bigelow, Joseph M., *v.* Commonwealth. Referred to commissioners. Settled by agreement.
Bond, Louis, *v.* Commonwealth. Referred to commissioners. Pending.
Bosworth, Effie M., *v.* Commonwealth. Referred to commissioners. Trial before commissioners.
Bourdon, Joseph, *v.* Commonwealth. Trial before commissioners.
Boyd, Andrew, *v.* Commonwealth. Referred to commissioners. Pending.
Boynton, Abigail, *v.* Commonwealth. Settled by agreement.
Boynton, Henry A., *v.* Commonwealth. Referred to commissioners. Pending.
Blunt, Isabelle M., *v.* Commonwealth. Trial before commissioners.
Bradley, Patrick, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
Brigham, Eunice F., *et al.* *v.* Commonwealth. Referred to commissioners. Pending.
Bruce, William M., *v.* Commonwealth. Referred to commissioners. Pending.
Buck, Delia J., *v.* Commonwealth. Pending.
Buck, William H., *v.* Commonwealth. Referred to auditor. Pending.
Buck, William H., *v.* Commonwealth. Pending.
Burgess, Thomas H., *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
Burke, Nellie E., *v.* Commonwealth. Settled by agreement.
Carville, Clarence, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
Cather, William J., *v.* Commonwealth. Settled by agreement.
Chandler, Charles H., *et al.* *v.* Commonwealth. Trial before commissioners.
Chapman *et al.* *v.* Commonwealth. Referred to commissioners. Pending.
Chapman, Sarah, *v.* Commonwealth. Referred to commissioners. Pending.

Chapman, Walter E., *v.* Commonwealth. Referred to commissioners. Pending.

Chapman, Walter E., *v.* Commonwealth. Referred to commissioners. Pending.

Chase, Frances H., administratrix, *v.* Commonwealth. Referred to commissioners. Pending.

Cleary, Lawrence G , *v.* Commonwealth. Trial before commissioners.

Coolidge, William F., *v.* Commonwealth. Settled by agreement.

Cooper, Joseph, *v.* Commonwealth. Settled by agreement.

Cotting, Chas. U., *et als.* *v.* Commonwealth. Referred to commissioners. Pending.

Counter, Fred, *v.* Commonwealth. Pending.

Cowee, Edward A., *v.* Commonwealth. Pending.

Cowee, Edward A., *v.* Commonwealth. Pending.

Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.

Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.

Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.

Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.

Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.

Cowee, Hattie L., *v.* Metropolitan Water Board and Commonwealth. Pending.

Crooker, Ansel F., *v.* Commonwealth. Settled by agreement.

Cunningham, Robert, *et al.* *v.* Commonwealth. Settled by agreement.

Cunliffe, John, *v.* Commonwealth. Referred to commissioners. Pending.

Cutting, Mary F., *v.* Commonwealth. Referred to commissioners. Pending.

Davis, John K., *v.* Commonwealth. Referred to commissioners. Pending.

Dee, John, *v.* Commonwealth. Referred to commissioners. Pending.

Dolan, Catherine, *v.* Commonwealth. Referred to commissioners. Pending.

Dorr, James, *v.* Commonwealth. Referred to commissioners. Pending.

Dorr, James, *v.* Commonwealth. Referred to commissioners. Pending.

Dorr, James, *v.* Commonwealth. Pending.

Dusoe, Charles, *v.* Commonwealth. Referred to commissioners. Pending.

Earle, William A., *v.* Commonwealth. Trial before commissioners. Reserved for full court. Case recommitted to commissioners. Pending.

Fahey, Timothy, *v.* Commonwealth. Settled by agreement.

Fairbanks, Edwin C., *v.* Commonwealth. Trial before commissioners. Reserved for full court. Pending.

Felt, Charles W., *v.* Commonwealth. Dismissed.

Fiske, George A., *v.* Commonwealth. Referred to commissioners. Pending.

Fitch, Andrew L., *v.* Commonwealth. Pending.

Flagg, Geo. A., *v.* Commonwealth. Pending.

Flagg, Hannah E., *v.* Commonwealth. Settled by agreement.

Fletcher, Elizabeth R., *v.* Commonwealth. Settled by agreement.

Flint, Eunice J., *v.* Commonwealth. Referred to commissioners. Settled by agreement.

Foster, Amanda, *v.* Commonwealth. Pending.

Fowle, Waldo, *v.* Commonwealth. Referred to commissioners. Pending.

Fred, Esther, *v.* Commonwealth. Dismissed.

Frye, John A., *v.* Commonwealth. Settled by agreement.

Garfield, Silas, *v.* Commonwealth. Settled by agreement.

Gavin, Catherine, *v.* Commonwealth. Tried before commissioners. Reserved for full court. Rescript.

George, Nathan D., *v.* Commonwealth. Referred to commissioners. Pending.

Goodale, Aaron, *v.* Commonwealth. Referred to commissioners. Pending.

Goodale, Francis W. M., *v.* Commonwealth. Dismissed.

Goodale, Mary, *v.* Commonwealth. Settled by agreement.

Gorham, Laura N., *v.* Commonwealth. Dismissed.

Graichen, Theresa Ernestine, *v.* Commonwealth. Pending.

Harper, Edward A., *v.* Commonwealth. Trial before commissioners.

Harper, Edward A., *v.* Commonwealth. Trial before commissioners.

Harris, Charles M., *v.* Commonwealth. Referred to commissioners. Pending.

Harris, Melissa, *v.* Commonwealth. Trial before commissioners.

Haskell, John C., *v.* Commonwealth. Referred to commissioners. Pending.

Hastings *et al.* *v.* Commonwealth. Trial before commissioners.

Hastings, Calvin H., *v.* Commonwealth. Referred to commissioners. Pending.

Hastings, George R., *et al.* *v.* Commonwealth. Pending.

Hastings, Henry L., *v.* Commonwealth. Trial before commissioners.

Hastings, John C., *v.* Commonwealth. Trial before commissioners.

Hastings, John C., *et al.* *v.* Commonwealth. Trial before commissioners.

Hastings, Mary Lizzie, *v.* Commonwealth. Referred to commissioners. Pending.

Hawes, Frederick A., *v.* Commonwealth. Referred to commissioners. Settled by agreement.

Hazard, George, *v.* Commonwealth. Referred to P. H. Cooney, Frederick W. Dallinger and James A. Stiles, commissioners. Pending.

Heinig, Julius, *v.* Commonwealth. Pending.

Holland, Robert, *v.* Commonwealth. Referred to commissioners. Pending.

Holmes, George H., *v.* Commonwealth. Trial before commissioners.

Holmes, George H., *v.* Commonwealth. Trial before commissioners.

Houghton, Myron W., *v.* Commonwealth. Trial before commissioners.

Howe, Israel G., *v.* Commonwealth. Settled by agreement.

Huntington, Whitman M., *v.* Commonwealth. Pending.

Hyde, George L., *v.* Commonwealth. Settled by agreement.

Jefts, Asis S., *v.* Commonwealth. Settled by agreement.

Johnson, Addison, executor, *v.* Commonwealth. Referred to auditor. Pending.

Johnson, Carl J., *v.* Commonwealth. Trial before commissioners.

Johnson, Charles S., *v.* Commonwealth. Referred to auditor. Pending.

Johnson, Edward S., *et al.* *v.* Commonwealth. Trial before commissioners.

Johnson, Edwin S., *v.* Commonwealth. Trial before commissioners.

Johnson, William O., *v.* Commonwealth. Settled by agreement.

Johnson, William O., *v.* Commonwealth. Settled by agreement.

Kendall, George, *v.* Commonwealth. Referred to commissioners. Pending.

Kershaw, James H., *v.* Commonwealth. Referred to commissioners. Pending.

Keyes, George H., *v.* Commonwealth. Referred to commissioners. Pending.

Kirby, Sarah E., *v.* Commonwealth. Pending.

Knight, Henry G., *v.* Commonwealth. Referred to commissioners. Pending.

Lafrade, Peter, *v.* Commonwealth. Referred to commissioners. Pending.

Lafyette, Louisa, *v.* Commonwealth. Referred to commissioners. Pending.

Lawrence, Emma, *v.* Commonwealth. Referred to commissioners. Pending.

Lawrence, George D., *v.* Commonwealth. Referred to commissioners. Pending.

Lawrence, Lucretia, *v.* Commonwealth. Settled by agreement.

Laythe, Sarah A., *v.* Commonwealth. Settled by agreement.

Laythe, Sarah A., *v.* Commonwealth. Settled by agreement.

Leonard, Bridget, *v.* Commonwealth. Trial before commissioners.

Levi, Sarah, *v.* Commonwealth. Referred to commissioners. Pending.

Lienhardt, Andrew, *v.* Commonwealth. Pending.

Longley, George H., *v.* Commonwealth. Pending.

Lord, Joseph M., *v.* Commonwealth. Referred to commissioners. Pending.

Lord, Joseph M., *v.* Commonwealth. Referred to commissioners. Pending.

Lovell, Alfred, *v.* Commonwealth. Settled by agreement.

Lovell, Angeline E., *et al.* *v.* Commonwealth. Referred to commissioners. Pending.

Lovell, David B., *v.* Commonwealth. Referred to commissioners. Pending.

Lovell, Portland, *v.* Commonwealth. Settled by agreement.

Lowe, Horace H., *v.* Commonwealth. Trial by jury.

Lozeau, Delia, *v.* Commonwealth. Referred to commissioners. Pending.

Luce, Mehitable, *v.* Commonwealth. Pending.

Lucius, Jeremiah, *v.* Commonwealth. Settled by agreement.

Lundren, Per Arvid, *v.* Commonwealth. Pending.

Luurtsema, Gurt, *v.* Commonwealth. Trial before commissioners.

Luurtsema, Joaptje, *v.* Commonwealth. Trial before commissioners.

Lynch, John, *v.* Commonwealth. Trial before commissioners.

Lynch, Thomas, *v.* Commonwealth. Trial before commissioners.

Lynch, Thomas, *v.* Commonwealth. Referred to commissioners. Pending.

Mack, Cornelius, *et al.* *v.* Commonwealth. Settled by agreement.

Mackesey, Thomas, *v.* Commonwealth. Pending.

Mahan, James, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.

Mallett, Delina, *v.* Commonwealth. Pending.

Mallett, Delina, *v.* Commonwealth. Pending.

March, Harry E., *v.* Commonwealth. Referred to commissioners. Dismissed.

Marsh, James B., *v.* Commonwealth. Pending.

McAndrew, Hannah, *v.* Commonwealth. Referred to commissioners. Pending.

McAndrew, Hannah, *v.* Commonwealth. Trial by jury.

McGuinness, Catherine, *v.* Commonwealth. Pending.

McNamara, Hannah W., *v.* Commonwealth. Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.

McNamara, Austin D., *v.* Commonwealth. Referred to commissioners. Pending.

McNamara, Ellen, *v.* Commonwealth. Referred to commissioners. Pending.

McNamara, Thomas, *et al.* *v.* Commonwealth. Referred to commissioners. Pending.

Merrill, Elizabeth A., *v.* Commonwealth. Referred to commissioners. Pending.

Moore, Nellie F., *v.* Commonwealth. Trial before commissioners.

Moran, James, *v.* Commonwealth. Trial before commissioners.

Moran, Patrick T., *v.* Commonwealth. Pending.

Morse, Amanda, *v.* Commonwealth. Referred to commissioners. Pending.

Mulcahy, Catharine, administratrix, *v.* Commonwealth. Trial before commissioners.

Nashua River Paper Company *et al.* *v.* Commonwealth. Referred to commissioners. Pending.

Nault, David, *v.* Commonwealth. Referred to commissioners. Pending.

Newton, George B., *v.* Commonwealth. Referred to commissioners. Pending.

Newton, Silas, *v.* Commonwealth. Referred to commissioners. Pending.

Nichols, Charles E., *v.* Commonwealth. Pending.

Nichols, Luke H., *et al.* *v.* Commonwealth. Referred to commissioners. Pending.

O'Brien, John F., *v.* Commonwealth. Pending.

Olcott, John H., *v.* Commonwealth. Trial before commissioners.

O'Malley, Michael, *v.* Commonwealth. Trial by jury. Reserved for full court. Rescript.

Ovenden, William C., *v.* Commonwealth. Referred to commissioners. Pending.

O'Toole, Patrick, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.

Phelps, Sarah A., *v.* Commonwealth. Trial before commissioners.

Philbin, Mary, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.

Philbin, Tobias, *v.* Commonwealth. Referred to commissioners. Pending.

Pierce, Caroline, *et al.* *v.* Commonwealth. Settled by agreement.

Pierce, Henry, *v.* Commonwealth. Settled by agreement.

Potter, Jeremiah, *v.* Commonwealth. Trial by jury.

Prescott, John B. F., *v.* Commonwealth. Referred to commissioners. Pending.

Prescott, Martha E., *v.* Commonwealth. Referred to commissioners. Pending.

Redding, George L., *et al.* *v.* Commonwealth. Pending.

Reed, Alice N., *v.* Commonwealth. Referred to commissioners. Pending.

Reed, Charles H., *v.* Commonwealth. Referred to commissioners. Pending.

Reed, Charles H., *v.* Commonwealth. Referred to commissioners. Pending.

Reed, Elizabeth M., *et al.*, executors, *v.* Commonwealth. Referred to commissioners. Pending.

Reed, George D., *v.* Commonwealth. Trial before commissioners.

Rice, Almira F., *v.* Commonwealth. Referred to commissioners. Pending.

Rice, Mary C., *v.* Commonwealth. Trial before commissioners.

Ryan, Michael H., *v.* Commonwealth. Trial before commissioners.

Ryan, Michael S., *v.* Commonwealth. Trial before commissioners.

Sargent, Margaret E., *v.* Commonwealth. Trial by jury.

Sawin, Charles B., *v.* Commonwealth. Referred to an auditor. Pending.

Sawyer, Henry O., *et al.* *v.* Commonwealth. Trial before commissioners. Reserved for full court. Rescript.

Sawyer, Ivers H., *v.* Commonwealth. Pending.

Sawyer, Ivers H., *v.* Commonwealth. Pending.

Scanlon, Mary, *et al.* *v.* Commonwealth. Trial before commissioners.

Sears, Joshua M., *v.* Commonwealth. Referred to auditor. Pending.

Sene, Eclid, *v.* Commonwealth. Trial before commissioners.

Sheldon, Augustus V., *v.* Commonwealth. Referred to commissioners. Pending.

Shepard, John, *v.* Commonwealth. Referred to commissioners. Pending.

Short, Harriett, *v.* Commonwealth. Referred to commissioners. Pending.

Sirabian, Kayazan, *v.* Commonwealth. Referred to commissioners. Pending.

Smith, Alice M., *v.* Commonwealth. Trial before commissioners.

Smith, Artemus C., *v.* Commonwealth. Referred to commissioners. Pending.

Snow, Antoine, *v.* Commonwealth. Trial before commissioners.

Snow Brothers *v.* Commonwealth. Referred to commissioners. Pending.

Staples, William H., *v.* Commonwealth. Trial before commissioners.

Staples, William H., *et al.* *v.* Commonwealth. Trial before commissioners.

Storms, William E., *v.* Commonwealth. Referred to commissioners. Pending.

Stott, James R., *v.* Commonwealth. Trial by jury.

Tatro, George, *v.* Commonwealth. Referred to commissioners. Pending.

Thomas, A. Mason, *v.* Commonwealth. Referred to commissioners. Pending.

Tobin, Mary A., *v.* Commonwealth. Referred to commissioners. Pending.

Tonry, Margaret F., *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.

Toombs, Joseph E., *v.* Commonwealth. Trial before commissioners.

Toomey, John, *v.* Commonwealth. Referred to commissioners. Pending.

Toomey, John, *v.* Commonwealth. Settled by agreement.

Warfield, Samuel R., *v.* Commonwealth. Referred to commissioners. Pending.

Warfield, Samuel R., *v.* Commonwealth. Pending.

Warner, Mary J., *v.* Commonwealth. Referred to commissioners. Pending.

Warner, Mary J., *v.* Commonwealth. Pending.

West Boylston *v.* Commonwealth. Pending.

West Boylston *v.* Commonwealth. Pending.

West Boylston Manufacturing Company *v.* Metropolitan Water Board. Pending.

Whitaker, C. Wayland, *v.* Commonwealth. Trial before commissioners.

White, Lucy, *v.* Commonwealth. Referred to commissioners. Pending.

Whiting, Alfred N., *v.* Commonwealth. Referred to commissioners. Pending.

Wilder, Francis A., *et al.* *v.* Commonwealth. Referred to commissioners. Pending.

Wilder, Francis A., *v.* Commonwealth. Referred to commissioners. Pending.

Wilder, Harriet, *v.* Commonwealth. Trial by jury.

Wilson, James, *v.* Commonwealth. Referred to commissioners. Pending.

Wood, Ashley H., *v.* Commonwealth. Settled by agreement.

Wood, Lucy A., *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.

Wood, Willie B., *v.* Commonwealth. Referred to commissioners. Pending.

York, Eda F., *v.* Commonwealth. Settled by agreement.

York, Eda F., *v.* Commonwealth. Referred to commissioners. Pending.

3. Massachusetts Highway Commission.

Petitions to the Superior Court for a jury to assess damages alleged to have been sustained by the taking of land, or injury to land, by said commission. Under agreement with the Commonwealth these cases are defended by the various towns in which the land is situated.

Barnstable County.

Crowell, Thomas H., *v.* Commonwealth.

Essex County.

Dane, Sarah E., *et al.* *v.* Commonwealth.

Franklin County.

Hale, Francis J., *v.* Commonwealth.
Wait, Myra J., *v.* Commonwealth.

Middlesex County.

Donovan, James H., *v.* Commonwealth.
Griffin, John, *et al.* *v.* Commonwealth.
Hudson Co-operative Bank *v.* Commonwealth.
Thimineur, Joseph, *v.* Commonwealth.

Worcester County.

Gould, Charlotte E., *v.* Commonwealth.
Loring, John S., *v.* Commonwealth.
Warren, Alice E. M., *v.* Commonwealth.

4. Board of Harbor and Land Commissioners.

Petitions to the Superior Court for assessment of damages caused by the taking of land by said commissioners.

Suffolk County.

Bent, William H., *et al.* *v.* Commonwealth. Pending.
Clark, Marcus C., *v.* Commonwealth. Pending.
East Boston Company *v.* Commonwealth. Pending.
Jeffries, Anna L., *v.* Commonwealth. Pending.
Lamb, George, *et al.* *v.* Commonwealth. Pending.
Lamb, George, *et al.* *v.* Commonwealth. Pending.
Roxbury, Central Wharf *v.* Commonwealth. Settled by agreement.

5. Miscellaneous Cases from Above Commissions.

Essex County.

Hagerty, Hannah, administratrix of estate of Thomas Meehan, *v.* Commonwealth of Massachusetts and Lynn & Boston Railroad *et al.* Action of tort to recover damages for personal injuries received on State highway. Pending.

Middlesex County.

Bradford, Edward S., Treasurer and Receiver-General, *v.* Charles A. Hall. Action of contract to collect betterments assessed by Metropolitan Park Commissioners. Pending.
Bradford, Edward S., Treasurer and Receiver-General, *v.* Mary A. Dowd. An action of contract to collect betterments assessed by Metropolitan Park Commissioners. Pending.

Gilmore, Jerome, administrator of estate of Alexander Gilmore, *v.* Dennis Shannahan *et al.* and Metropolitan Water and Sewerage Board, trustees. Action of tort to recover damages for personal injuries. Pending.

Murray, John B., *v.* Commonwealth of Massachusetts and Lynn & Boston Railroad *et al.* Action of tort to recover damages for personal injuries received on State highway. Pending.

Newton Rubber Works *v.* Metropolitan Park Commission. Trial before a master. Reserved for full court. Rescript.

Pike, Sophia F., *v.* Metropolitan Park Commissioners. Action of tort to recover for personal injuries to plaintiff. Pending.

Suffolk County.

Bent, William H., *et al. v.* Henry W. Swift *et al.* Action of tort growing out of taking by Harbor and Land Commissioners of land and flats in South Bay. Pending.

Boston *v.* Kingman *et al.* Action of tort. Dismissed.

Chadwick, Everett D., *v.* Commonwealth of Massachusetts *et al.* Bill in equity to determine party entitled to award by Metropolitan Park Commission for land taken in Milton. Pending.

Crandall, H. Burr, *v.* Charles Price (superintendent). Action of tort for conversion. Pending.

Conness, John, *v.* Commonwealth. Petition for a writ of *certiorari* to quash betterments assessed by Metropolitan Park Commissioners. Pending.

Doherty, James, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.

Doherty, James, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.

Connolly, Mary E., *v.* Charles G. Craib. Action of tort to recover damages for personal injuries. Pending.

Doherty, Mary, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendant. Pending.

Doherty, Mary E., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by the defendant. Pending.

Dings, Emma, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Dings, Martin, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Pending.

Duffy, Bernard, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Pending.

Duffy, Bernard, administrator of the estate of Joanna Duffy, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by defendant. Pending.

Duffy, Edward, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by defendant. Pending.

Duffy, Joseph H., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by defendant. Pending.

Duffy, Mary R., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Duffy, Maurice, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Duffy, William J., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Dunican, Anna L., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Pending.

General Electric Company *v.* National Contracting Company and Commonwealth of Massachusetts *et al.* Action of contract growing out of the construction of high-level sewer in West Roxbury. Dismissed as to Commonwealth.

Hanscom, Hervey A., *et al.*, Cambridge *v.* Action of tort growing out of accident caused by laying water pipes by Metropolitan Water Board in Cambridge. Pending.

Hanscom, Hervey A., *et al.*, Commonwealth *v.* Action of contract growing out of accident caused by laying water pipes by Metropolitan Water Board in Cambridge. Pending.

Haveland, J. B., *v.* Commonwealth. Action of contract. Settled by agreement.

Jones, George H., *et al.* *v.* Metropolitan Park Commissioners. Petition for a writ of *certiorari* on account of assessment of betterments on land in Revere. Pending before Supreme Judicial Court. Rescript — writ to issue.

Jones, J. Edwin, *et al.* *v.* Commonwealth. Petition for assessment of damages caused by breach of contract to construct high-level sewer in West Roxbury. Pending.

Jones, J. Edwin, *et al.* *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by breach of contract to construct high-level sewer in West Roxbury. Pending.

Jones, Richard, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendants. Pending.

Kennedy, Joseph C., *et al.* *v.* Commonwealth *et al.* Bill in equity to recover for materials furnished contractor for construction of pumping station at Spot Pond. Reserved for full court. Dismissed.

Metropolitan Water and Sewerage Board *v.* Leroy E. Coolidge. Bill in equity to prevent pollution of waters of Whitehall Pond in Hopkinton. Pending.

Mason, Jacob M., *v.* Commonwealth. Action of tort. Personal injury growing out of construction of Metropolitan Water Works. Pending.

National Contracting Company *v.* Commonwealth of Massachusetts. Petition for assessment of damages caused by breach of contract to construct high-level sewer in West Roxbury. Reserved for determination of full court on demurrer. Pending.

Newton, Francis D., *et al.* *v.* Henry H. Sprague *et als.* Petition in the nature of an action of tort to recover damages caused by the alleged filling up of a well belonging to plaintiffs. Pending.

Niland, Michael, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.

Niland, Michael, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.

Normile, Francis, *v.* Commonwealth of Massachusetts *et al.* Petition for a jury to assess damages caused by construction of sewer in Roxbury. Pending.

Rohan, Mary, *v.* Commonwealth. Petition in the nature of an action of tort for personal injuries alleged to have been sustained in the construction of a section of the metropolitan sewer. Pending.

Sheehan, John, *v.* Commonwealth. Breach of contract growing out of construction of sewer in East Boston. Settled by agreement.

Southborough, Commonwealth *v.* Action of contract. Pending.

Sprague, Henry H., *et al.* *v.* James Dorr. Bill in equity for an injunction to prevent the pollution of Quinapoxet River. Pending.

Urquhart, Carrie S., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Urquhart, Edwin N., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendant. Pending.

Urquhart, N. Jefferson, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Worcester County.

Fitch, Andrew L., *v.* Commonwealth. Action of tort to recover for damage to land and water rights in West Boylston caused by the takings of the Metropolitan Water and Sewerage Board. Pending.

Flagg, John N., *v.* Edward S. Bradford, Treasurer. Action of contract growing out of the taking by the Metropolitan Water Board of the plaintiff's land. Reserved for the full court. Petition dismissed.

6. Cases arising under St. 1899, c. 457, "An Act to limit the Height of Buildings in the Vicinity of the State House."

Abbott, Edwin H., *v.* Commonwealth. Pending.
Beebe, E. Pierson, *et al. v.* Commonwealth. Pending.
Binney, Amos, *et al. v.* Commonwealth. Pending.
Binney, Arthur, *v.* Commonwealth. Pending.
Binney, Henry P., *v.* Commonwealth. Pending.
Boyden, Edward C., *et al.*, trustees, *v.* Commonwealth. Pending.
Brinton, Ferree, *et al. v.* Commonwealth. Pending.
Cabot, Susan B., *v.* Commonwealth. Pending.
Croft, Arthur, *et al. v.* Commonwealth. Pending.
Earl, Maria B., *et al. v.* Commonwealth. Pending.
Ebann, Leontine D., *v.* Commonwealth. Pending.
Dexter, Elsie, *et al. v.* Commonwealth. Pending.
Dexter, Elsie, *et al. v.* Commonwealth. Pending.
Dexter, Philip, *et al. v.* Commonwealth. Pending.
Dexter, Philip, *et al. v.* Commonwealth. Pending.
Dexter, Philip, *et al. v.* Commonwealth. Pending.
Endicott, William, *v.* Commonwealth. Pending.
Forbes, J. Malcom, *et al. v.* Commonwealth. Pending.
Frye, Emily J., *v.* Commonwealth. Pending.
Goddard, George A., *v.* Commonwealth. Pending.
Gray, Francis C., *et al. v.* Commonwealth. Pending.
Heard, J. Theodore, *et al. v.* Commonwealth. Pending.

Hollingsworth, Polly R., *v.* Commonwealth. Pending.
Holmes, Mary J., *et al.* *v.* Commonwealth. Pending.
Lewis, Elizabeth, *v.* Commonwealth. Pending.
Lodge, Henry Cabot, administrator, *v.* Commonwealth. Pending.
Loring, Anna P., *et al.* *v.* Commonwealth. Pending.
Paine, Robert Treat, *v.* Commonwealth. Pending.
Paine, Robert Treat, *et als.* *v.* Commonwealth. Pending.
Park, Theodore W., *v.* Commonwealth. Pending.
Parker, Charles H., *et al.* *v.* Commonwealth. Pending.
Parkman, George F., *v.* Commonwealth. Pending.
Peabody, Francis, *et al.* *v.* Commonwealth. Pending.
Perry, Emily G., *v.* Commonwealth. Pending.
Prince, Gordan, *et al.* *v.* Commonwealth. Pending.
Prince, Lucy Maria, *et al.* *v.* Commonwealth. Pending.
Read, Elise H., *v.* Commonwealth. Pending.
Read, John, *et al.*, trustees and executors, *v.* Commonwealth. Pending.
Ritchie, Rosa G., *v.* Commonwealth. Pending.
Robinson, Edith V., *v.* Commonwealth. Pending.
Ruggles, Henry S., *v.* Commonwealth. Pending.
Swift, Ethel Dalton, *v.* Commonwealth. Pending.
Warren, Fiske, *v.* Commonwealth. Pending.
Way, Charles G., *v.* Commonwealth. Pending.
Winslow, Edward M., *v.* Commonwealth. Pending.

7. State Board of Charity.

(*a*) Actions of contract pending in the Superior Court to recover charges for the support of insane paupers in State insane hospitals, under the provisions of R. L., c. 87.

Middlesex County.

Shaw, Treasurer, *v.* Esau Cooper.

Suffolk County.

Bradford, Treasurer, *v.* Alice H. Knight.
Bradford, Treasurer, *v.* Frederick H. Osgood.
Bradford, Treasurer, *v.* D. H. Shillaber.
Bradford, Treasurer, *v.* Waltham.
Bradford, Treasurer, *v.* Arthur M. Wolfe.
Marden, Treasurer, *v.* Peabody.
Marden, Treasurer, *v.* Waltham.
Phillips, Treasurer, *v.* Boston. Trial by jury. Verdict for Commonwealth.
Phillips, Treasurer, *v.* Cambridge.

Phillips, Treasurer, *v.* Reading.
Phillips, Treasurer, *v.* Stow.
Phillips, Treasurer, *v.* Worcester.

(*b*) Bastardy complaints brought under R. L., c. 82.

Middlesex County.

Egnor, Belle, *v.* Arthur Wyman. Trial by jury. Verdict for defendant.

Suffolk County.

Johnson, Julia R., *v.* Henry Williams. Pending.

MISCELLANEOUS CASES.

Adams Gas Light Company. Violation of statutes, in that gas of company contained sulphuretted hydrogen. Referred to city solicitor of Adams.

Ahern, Maurice, *v.* Newton & Boston Street Railway Company. Bill in equity in the Circuit Court of the United States to restrain the defendant from complying with the provisions of St. 1900, c. 197, relative to the transportation of scholars in the public schools by street railway companies. Pending.

Allen, E. Hunt, Jr., *et al.* *v.* Commonwealth. Petition to secure payment of money from treasury claimed under assignment. Petition dismissed by agreement.

Amesbury & Salisbury Gas Light Company. Penalty for existence of sulphuretted hydrogen in its gas. Pending.

American Bell Telephone Company *v.* Commonwealth. Petition for refund of corporation tax for 1901 paid by said company. Judgment for plaintiff entered by agreement.

American Unitarian Association *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of grade. Pending.

Andrews, George F. Claim for board of David W. Andrews at Westborough Insane Hospital. Pending.

Attorney-General, petitioner. Petition for registration of the title to Bird Island Shoal in Boston harbor. Pending.

Ayer Light, Heat and Power Company. Failure to file with the Gas Light Commissioners the return required by St. 1886, c. 346, § 2, as extended by St. 1887, c. 382, § 2. Pending.

Baker, Joshua E., petitioner. Petition for a writ of *habeas corpus.* Writ issued and petitioner discharged from custody.

Barker, Annie E. Claim for tide water displaced in Boston harbor. Pending.

Bay State Beneficiary Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court of Suffolk County for an injunction and appointment of a receiver. Injunction issued, and Henry C. Hyde, Esq., and Henry C. Bliss, Esq., both of West Springfield, were appointed temporary receivers. Pending.

Bay State Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Herbert Parker, Esq., appointed receiver. Final decree.

Berkshire Health and Accident Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., of Boston, appointed receiver. Pending.

Billerica Electric Company. Claim for corporation tax for 1901. Tax abated.

Boston *v.* Commonwealth. Sewer assessment on Rutherford Avenue, Charlestown. Pending.

Boston, city of. Claim for tidewater displaced in Fort Point channel. Pending.

Boston, Commonwealth *v.* Petition for assessment of damages to State Prison buildings, caused by the alteration of grade crossings in Charlestown. Pending.

Boston *v.* James H. Doyle *et al.*, Board of Aldermen. Bill in equity to restrain said board from expending a portion of the Benjamin Franklin fund. Pending.

Boston & Lynn Steamboat Express Company, Attorney-General *v.* Petition for dissolution of said company.

Boston & Northern Street Railway Company, Attorney-General *ex rel. v.* Petition for writ of *quo warranto.* Use of name denied.

Boston Yacht Club, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.

Bowler Brothers Benevolent Association, Incorporated. For failure to file annual report with Insurance Commissioner. Report filed.

Bragg, Henry W., *et al. v.* Commonwealth. Petition to Superior Court for Suffolk County for allowance of claim of auditors for examination into affairs of Massachusetts Benefit Life Association. Pending.

Bridges, Benjamin F. (Warden, Massachusetts State Prison), *v.* Edward D. Bean. Claim for goods furnished to the defendant. Pending.

Brookfield Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and George W. Johnson appointed receiver. Receiver discharged.

Brothership of Birsen Association, Attorney-General *ex rel. v.* Petition for an injunction and a receiver. Injunction issued, and David A. Ellis appointed receiver. Final decree.

Brush Chemical Company. Failure to file return required by St. 1891, c. 341. Pending.

Cambridge Gas Light Company. Penalty under R. L., c. 58, § 14. Pending.

Cape Ann Granite Railroad. Claim for Railroad Commissioners' tax. Pending.

Chelsea Express Despatch Company. Claim for fees required for filing certificates of condition. Pending.

Cambridge, Bradford *v.* Claim for tide water displacement. Pending.

Caswell Shoe Company. Claim for corporation tax for 1901. Company has ceased to do business.

Chaffee, Clara. Claim against the city of Newton for board at Worcester Insane Hospital. Pending.

Chicopee, Water Commissioners of. Claim of violation of civil service rules. Referred to District Attorney, Charles L. Gardner. Pending.

Chippewa Copper Mining Company. Claim for mining taxes for years 1900 and 1901. Company ceased to do business.

Clinton Gas Light Company, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for dissolution and the appointment of a receiver under St. 1894, c. 476. Pending.

Columbia Electric Company. Claim for corporation tax, 1901. Company in bankruptcy. Claim proved. Pending.

Colonial Life Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Petition dismissed on motion of the Attorney-General.

Chebra Beney Jacob, Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Report filed and information dismissed.

Commonwealth Mutual Fire Insurance Company, Insurance Commission *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and William B. Stevens, Esq., appointed receiver. Final decree.

Cottager Company. Claim for corporation tax for 1901. Tax abated.

Curtis Manufacturing Company, petitioner. Petition to the Court of Land Registration to register the title to land on Curtis Pond. Pending.

Damon, George L. Claim for tide water displacement. Pending.

Danvers *v.* Trustees of Danvers Insane Hospital. Petition for the appointment of three commissioners under St. 1898, c. 564, to determine the sum to be paid by the Commonwealth for water provided to the Danvers Insane Hospital by the town of Danvers. George A. Blaney, Edwin Dresser and William Wheeler appointed commissioners. Commissioners' report filed. Pending.

Dexter, William A., *et al. v.* Commonwealth. Petition to Superior Court for a jury to assess damages caused by taking land on Mt. Vernon Street, Boston. Pending.

Dougherty, John O. Claim for board of Margaret O. Dougherty at Westborough Insane Asylum. Pending.

Drucker, Walter A. Claim for Gas and Electric Light Commissioners' tax. Pending.

Durkee, Elmer, *v.* Commonwealth. Action of contract growing out of the purchase of goods by the plaintiff from the Danvers Insane Hospital. Settled.

Durgin Grocery and Provision Company. Claim for fee for filing certificate of condition. Pending.

E. W. Noyes Company. Claim for corporation tax for 1901. Tax abated.

Eagle Life Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Alfred F. Lilley, Esq., appointed receiver. Pending.

Eagle Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and R. D. Weston-Smith, Esq., of Boston, appointed receiver. Final decree.

East Boston Company, petitioner. Petition to Court of Land Registration for registration of title to petitioner's land. Pending.

East Wareham, Onset Bay & Fort Independence Street Railway Company. Claim for Railroad Commissioners' tax. Pending.

Ehlert, Pauline B., *et al.* Petition for a writ of *habeas corpus* to release minor children from custody of the State Board of Charity. Writ issued.

Ellis, George H., Attorney-General *ex rel.* Harbor and Land Commissioners *v.* Information in the Supreme Judicial Court for Middlesex County to protect the waters of a great pond under St. 1888, c. 318. Referred to a master. Pending.

Equitable Accident Insurance Association, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Wade Keyes, Esq., of Boston, appointed receiver. Decree discharging receiver.

F. H. Stevens Company. Failure to file returns required by R. L., c. 126. Return filed.

Fidelity Benefit Association, Attorney-General *ex rel.* *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and A. E. Denison appointed receiver. Pending.

Fifield Tool Company. Claim for corporation tax, 1901. Tax abated.

Firemen's Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction to restrain the defendant from removing its books and papers from the Commonwealth, and the appointment of a receiver to recover its capital stock distributed without authority of law. Injunction issued. Defendant recovered its capital stock and deposited it with the International Trust Company, as trustee. Pending.

Framingham Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1894, c. 317, § 6, for an injunction and the appointment of a receiver. Injunction issued, and P. H. Cooney and A. V. Harrington appointed receivers. Pending.

Franklin Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Disposed of.

Fraternal Aid, Order of, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Winthrop H. Wade, Esq., of Boston, appointed receiver. Pending.

Freligh, E. V. Claim for board of Mary E. Freligh at Westborough Insane Hospital. Pending.

Fuller, William B., petitioner. Petition to the Court of Land Registration to register title to land in Magnolia. Decree.

Globe Investment Company, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1888, c. 387, for an injunction and the appointment of a receiver. Injunction granted, and Henry A. Wyman appointed receiver. Pending.

Gloucester Water Supply Company, Commonwealth *v.* Corporation tax for 1895. Pending.

Goodridge, Clara L., *et al.*, executors, *v.* Commonwealth Petition for assessment of damages for taking by Commonwealth of leasehold estate on Mt. Vernon Street. Pending.

Greendale Chemical and Electric Lighting Company. Claim for Gas and Electric Light Commissioners' tax. Pending.

Greylock Beneficiary Association, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and A. A. Folsom, of Chelsea, appointed receiver. Final decree.

Guardian Life Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Frank D. Allen, Esq., appointed receiver. Pending.

Hampshire Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Richard W. Irwin, Esq., and Benjamin E. Cook, Esq., appointed receivers. Pending.

Hanson Creek Lead Mines Company. Claim for mining taxes for years 1900, 1901 and 1902. Pending.

Haverhill Gas Light Company *v.* Gas and Electric Light Commissioners *et al.* Bill in equity in the Circuit Court of the United States to restrain the Board from carrying out an order to decrease the price of gas in Haverhill. Pending.

Herrick, Frederick W., Attorney-General *v.* Petition in equity to gain possession of Snake Island in Chebacco Lake. Pending.

Holliston Water Company. Claim for corporation tax, 1901. Tax abated.

Holyoke *v.* Commonwealth. Petition to reimburse the city of Holyoke for board of pauper. Pending.

Hough, Alexander B., Commonwealth *v.* Claim for board of Julia F. Hough at Worcester Insane Hospital. Pending.

Hudson, town of, *v.* Edward P. Miles. Petition for a writ of *habeas corpus*. Attorney-General waved right to be heard.

Humbert First Artillery Mutual Benefit Association, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.

Ingliss, William T., *et al.* *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of grade. Pending.

Independent Order Ahawas Israel, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Petition dismissed on motion of the Attorney-General.

Iowa Light, Heat and Power Company. Claim for Gas and Electric Light Commissioners' tax. Pending.

Iowa Light, Heat and Power Company. Failure to file annual return with Board of Gas and Electric Light Commissioners. Pending.

Italian Associates of Fall River, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.

Jablochkoff Electric Lighting Company of New England, Commissioner of Corporations *v.* Petition to the Supreme Judicial Court for Suffolk County for dissolution under Pub. Sts., c. 106, § 65. Disposed of.

Kaiser Hat and Cap Company. Claim for corporation tax for 1897. Company in insolvency. Claim proved. Pending.

Kennedy, George C., Francis C. Welch, trustee. Claim for tide water displacement. Pending.

Knight, Alice H., Westborough Insane Asylum *v.* Claim for board of insane patient in hospital. Referred to N. N. Jones of Newburyport for collection. Pending.

Knights of Justice, Order of, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.

LaMoss, Ervin, *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of the grade of Bowdoin Street. Pending.

Lyman, Mary E. Claim for board of Albert C. Lyman in Westborough Insane Hospital. Pending.

Livingstone, Murray V. Claim for board of Margie A. Livingstone in Westborough Insane Hospital. Pending.

Lithuanian D. L. K. Algirdo Fraternal Beneficiary Corporation of Lowell, Mass., Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Report filed and information dismissed.

Logan, John P., *v.* Charles Rice and the Commonwealth. Action of contract. Superior Court for Franklin County. Pending.

Marshall Engine Company. Claim for corporation tax for 1901. Tax abated.

Masons Fraternal Accident Association of America, Attorney-General *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Henry C. Bliss, Esq., appointed receiver. Pending.

Massachusetts Benefit Life Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Arthur Lord, Esq., and Alfred S. Woodworth, Esq., both of Boston, appointed receivers. Disposed of.

Massachusetts Masonic Life Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under St. 1896, c. 515, § 6. Injunction issued, and Jonathan Barnes, Esq., of Springfield, appointed receiver. Pending.

Massachusetts National Life Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1896, c. 515, § 6, for an injunction and the appointment of a receiver. Injunction issued, and George Kress appointed receiver. Final decree.

Malden Electric Company. Claim for Gas and Electric Light Commissioners' tax. Pending.

Manning, J. C., claim against, for damage to State highway. Pending.

Massachusetts Portuguese Benevolent Society. Failure to file annual report with Insurance Commissioner. Report filed.

McDowell, J. F., claim against, for merchandise furnished by State Prison. Pending.

McQuestin, Fred, Commonwealth *v.* Action in Superior Court for Suffolk County for damages caused by tide water displacement in Boston harbor. Judgment for defendant. Reserved for full court. Rescript. Judgment for defendant.

McKenna, Maurice J., *v.* Boston *et als.* Petition to Superior Court for a jury to assess damages caused by the abolition of Prison Point grade crossing in Charlestown. Pending.

McQuesten, George, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.

Meany, Thomas. Claim for use of Commonwealth's land in South Boston. Pending.

Medway Electric Light and Power Company. Failure to file with Gas Light Commissioners the return required by St. 1886, c. 346, § 2, as extended by St. 1887, c. 387, § 2. Pending.

Melrose Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Pending.

Metcalf, Albert, Bradford *v.* Claim for tide water displacement. Pending.

Middleborough *v.* New York, New Haven & Hartford Railroad Company and the Commonwealth. Petition for damages in the Superior Court for Plymouth County, growing out of taking of land for the purpose of abolishing grade crossings in Middleborough. Pending.

Milford Electric Light and Power Company, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for dissolution and the appointment of a receiver, under St. 1894, c. 476. Pending.

Mount Hope Ferry Company. Failure to file return with Commissioner of Corporations. Pending.

Moody, Convers. Claim for board of Agusta A. Moody in Westborough Insane Hospital. Pending.

Morgan, Jay H., Lyman School for Boys *v.* Action of contract for services of boy placed out by trustees. Pending.

Nantucket board of assessors. Failure to make return of valuation of corporations assessed. Return filed.

National Benevolent Union of St. John the Baptist of Haverhill. Failure to file annual report with Insurance Commissioner. Report filed.

Netherlands Fire Insurance Company, Attorney-General *ex rel. v.* Violation of St. 1894, c. 522, § 20. Pending.

New England Benefit Association of Milford, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. John W. Worthington, of Boston, appointed receiver. Pending.

New England Mutual Accident Association, petitioners. Petition for appointment of receiver. Thomas Weston, Esq., of Boston, appointed receiver. Final decree.

Newburyport & Amesbury Horse Railroad Company. Railroad Commissioners' tax, 1899. Pending.

New York, New Haven & Hartford Railroad, Bradford *v.* Claim for tide water displacement. Pending.

Niles Trust Estate. Claim for Gas and Electric Light Commissioners' tax. Pending.

Norfolk county commissioners, Attorney-General *v.* Petition for a writ of *certiorari.* Pending.

Northeastern Indemnity Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and F. C. Nash, Esq., appointed receiver. Pending.

Northern Mutual Relief Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Samuel H. Hudson, of Boston, appointed receiver. Pending.

Nutting, Charles H., *v.* Commonwealth. Writ of error in Supreme Court of the United States. Argued. Pending.

O'Reily, Richard P., *v.* Samuel Dalton *et als.* Petition to the Supreme Judicial Court for Suffolk County for a writ of *certiorari*, claiming want of jurisdiction by the board appointed under St. 1893, c. 367, § 65, in the matter of the reorganization of the Eighth Regiment of Infantry, M. V. M. Pending.

Packard & Evans Company. Claim for corporation tax, 1901. Company has ceased to do business.

Paine, Robert Treat, *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Mt. Vernon Street, caused by the lowering of the grade of Mt. Vernon Street. Pending.

Page, Herbert S., *et al.*, petitioners. Petition to the Probate Court for Suffolk County for the appointment of a guardian for Alvin Page, an insane person chargeable to the State. Pending.

Parker, George. Claim for tide water displacement. Pending

Peare, George R., *v.* Socialist Labor Party. Petition to the Municipal Court for Suffolk County for an inquest, under St. 1898, c. 548, § 305. Pending.

Pentila, Andrew, *v.* Bekkila Helgias and Joseph H. Scott (superintendent of the Massachusetts Reformatory). An action of tort in the District Court for Middlesex County. Pending.

Phœnix Rattan Company *et al.*, Joseph F. Scott (superintendent) *v.* Action of contract in the Superior Court for Suffolk County. Company petitioned into insolvency after entry of writ. Edgar N. Hill, Esq., of Boston, and Joseph F. Scott, Esq., of Concord, appointed assignees. Claim proved. Pending.

Pittsfield Electric Street Railway Company. Petition by the Commonwealth for alteration of tracks of said railroad in Dalton. Pending.

Progressive Fraternity, Incorporated, Attorney-General *ex rel.* *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and John W. Worthington appointed receiver. Pending.

Provident Savings Life Assurance Society of New York *v.* Frederick L. Cutting, Insurance Commissioner. Petition for a writ of mandamus. Hearing on demurrer. Reserved for full court. Petition dismissed. See 63 N. E. Rep. 433.

Rice, Fannie. Claim for board in Westborough Insane Hospital. Pending.

Richards, Albin M., Treasurer of the Commonwealth *v.* Action of contract for tide water displaced in Mystic River. Pending.

Rogers, James Munroe, petitioner. Petition for a writ of *habeas corpus* to release the petitioner from arrest upon requisition from the State of South Carolina. Petition denied.

Rosa Marie Sugar Company. Failure to file papers required of a foreign corporation. Pending.

Sargent, Clara J., *v.* State Board of Lunacy and Charity. Superior Court, Essex County. Appeal on a complaint charging neglect of children under St. 1882, c. 181. Pending.

Security Savings Bank, Board of Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted. Disposed of.

Shaw, Joseph E., Fire Marshal, *v.* Charles F. Nickerson. Petition in equity under R. L., c. 32, to show cause why defendant is not in contempt for refusing to obey a summons of the Fire Marshal. Decree filed dismissing petition.

Sherman, Everett F. Claim for board of Daniel W. Andrews in Westborough Insane Hospital. Pending.

Sibley, Richard C. Claim for tide water displacement. Pending.

Simonds, Joel H., *v.* Massachusetts School for Feeble-minded *et als.* Petition for an injunction and assessment of damages caused by flowage of land. Disposed of.

Smith, Maurice, *v.* Commonwealth. Petition for a writ of error to the Superior Court to revise sentence. Pending.

Society of St. Michael the Archangel. Failure to file annual report with the Insurance Commissioner. Report filed.

Societa Militarie Mutuo Soccorso Politica Figli D'Italia, Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Return filed and information dismissed.

South Shore Masonic Mutual Relief Association of Massachusetts, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and J. H. Flint appointed receiver. Pending.

Stone, Joseph, Bradford *v.* Claim for tide water displacement. Pending.

St. Jean Baptiste Society of North Adams, Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Report filed and information dismissed.

Spencer, H. Warren, claim against, for board of Emma Wales at Massachusetts Hospital for Epileptics. Pending.

Stoughton & Randolph Street Railway Company, Attorney-General *v.* Petition in equity to forfeit charter of the company. Petition denied.

Suffolk Mutual Accident Association, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver, under the provisions of St. 1896, c. 515, § 6. Injunction issued, and George S. Merrill appointed receiver. Final decree.

Suffolk Masonic Mutual Relief Association, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver, under St. 1899, c. 442, § 24. Injunction granted, and Edward T. Pigeon, Esq., secretary of the association, appointed receiver. Pending.

Suffolk Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver, under the provisions of St. 1894, c. 522, § 7. Injunction issued, and James C. Davis, Esq., appointed receiver. Pending.

Sun Indemnity Assurance Society, Attorney-General *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Prescott Keyes, Esq., appointed receiver. Pending.

Supreme Council of United Fellowship, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and Oliver Storer, Esq., of Boston, appointed receiver. Pending.

Tarr, Caroline D. Claim for board of Thomas L. Tarr at Danvers Insane Hospital. Pending.

Taylor, Edgar B., *et al.* *v.* Robert Wilson and the Commonwealth of Massachusetts. Action of contract. Pending.

Tebo, M. J. Complaint for removing shade trees on State highway. Referred to District Attorney Rockwood Hoar for action.

Titcomb, George H., *v.* Cape Cod Ship Canal Company, George A. Marden, Treasurer, *et al.* Petition for injunction to restrain the Treasurer of the Commonwealth from the payment of money under St. 1883, c. 259, and St. 1891, c. 397. Pending.

Trehy, John W., Attorney-General *ex rel.* Board of Civil Service Commissioners *v.* Information in the nature of *quo warranto* to try the respondent's title to the office of almoner of the city of Chicopee. Reserved for the Supreme Judicial Court. Rescript. See 178 Mass. 186.

United Brotherhood, Independent Order of Worcester, Incorporated, Attorney-General *ex rel. v.* Petition for injunction and the appointment of a receiver. Pending.

United Industrials. Petition for failure to file return required by St. 1884, c. 330. Pending.

Ware, Worcester Lunatic Hospital *v.* Action of contract for the board of Hiram L. Wood, a patient in said hospital. Referred to the district attorney. Pending.

Wells, Frank H. Claim for tide water displacement. Pending.

Westfield Manufacturing Company. Claim for corporation tax for 1901. Company in bankruptcy. Claim proved. Pending.

White, Etta A., petitioner. Petition to the Supreme Judicial Court for Suffolk County for release from the Westborough Insane Asylum. Remanded to asylum.

Wildey Casualty Company, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Archie N. Frost, Esq., of Lawrence, appointed receiver. Pending.

Williams, Henry Bigelow *et al. v.* Attorney-General. Petition to the Supreme Court of the United States for a writ of error to the Supreme Judicial Court of Massachusetts. Pending.

Wollaston Land Association. Claim for tide water displacement. Pending.

Wood, L. Porter, petitioner. Petition for writ of *habeas corpus* for release from Massachusetts Hospital for Dipsomaniacs and Inebriates. Petition dismissed by request of petitioner.

World Accident Insurance Company, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Thomas N. Perkins, of Boston, appointed receiver. Final decree.

COLLECTIONS.

Collections have been made by this department as follows: —

Corporation taxes for the year 1901, overdue and referred by the Treasurer of the Commonwealth to the Attorney-General for collection,	$72,248 48
Interest on same at penal rate of six per cent.,	940 48
Costs,	817 15
Miscellaneous,	2,674 11
Total,	$76,680 22

The following table shows a detailed statement of the same: —

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
A. B. & E. L. Shaw Company,	$773 40	$13 27	$786 67
A. Burlingame Company,	106 78	64	107 42
Abram French Company,	1,000 00		1,000 00
American Citizen Company,	80 90	60	81 50
American Collection Agency,	16 18	16	16 34
American Cultivator Publishing Company,	161 80	4 05	165 85
Amesbury & Hampton Street Railway Company,	809 00	3 90	812 90
Andover Press, Limited,	68 76		68 76
Atlantic Lumber Company,	1,042 55	22 59	1,065 14
Austin & Winslow Gallagher Express Company,	68 76	1 38	70 14
B. L. Bragg Company,	404 50	7 80	412 30
Beacon Publishing Company,	121 35	2 18	123 53
Blair Manufacturing Company,	443 97	2 21	446 18
Blue Hill Granite Company,	223 04	2 23	225 27
Bolles & Wilde Company,	509 67	4 51	514 18
Boston Book Company,	1,213 50	30 35	1,243 85
Boston Co-operative Cloak Manufacturing Company,	32 36	-	32 36
Boston Cycle and Sundry Company,	242 70	7 03	249 73
Boston Ice Cream Company,	161 80	5 18	166 98
Boston Leather Binding Company,	186 07	2 70	188 77
Boston Motor Carriage Company,	40 45	1 17	41 62

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Boston Stitching and Plaiting Company,	$48 54	$0 98	$49 52
Boston Trading and Export Company,	113 26	2 15	115 41
Boston Traveller Company,	765 31	12 25	777 56
Boston Whiting Company,	105 17	2 10	107 27
Brackett's Market Corporation,	101 12	1 92	103 04
Brockway Smith Corporation,	889 90	10 73	900 63
Brookfield Brick Company,	155 32	2 94	158 26
Brown & Simonds Company,	242 70	2 43	245 13
Bush Market Company,	40 45	–	40 45
Campello Leather Company,	60 27	1 05	61 32
Carlow & Putnam Company,	80 90	2 19	83 09
Charles A. White Company,	16 18	32	16 50
Charles S. Brown Company,	663 38	9 95	673 33
Chelsea Express Despatch Company,	20 22	–	20 22
Child Acme Cutter and Press Company,	145 62	87	146 49
Chilmark China Clay Corporation,	127 82	1 21	129 03
Coates Clipper Manufacturing Company,	219 23	4 18	223 41
Cobb-Eastman Company,	1,031 47	7 24	1,038 71
Coburn Stationery Company,	14 23	28	14 51
Codman & Hall Company,	647 20	3 27	650 47
Coffin Valve Company,	254 02	1 86	255 88
Columbia Electric Engineering Company,	16 18	16	16 34
Consolidated Law Cabinet,	16 18	32	16 50
Cox & Co., Incorporated,	161 80	4 84	166 64
Crescent Hat Company,	404 50	6 74	411 24
Cunningham Lumber Company,	210 34	4 20	214 54
Daily News Company,	132 67	3 98	136 65
Dalton-Ingersoll Company,	1,812 16	9 06	1,821 22
Davis & Buxton Stamping Company,	22 65	–	22 65
Dickinson Hard Rubber Company,	55 01	27	55 28
Dillon Machine Company,	121 35	2 36	123 71
Donahoe's Magazine Company,	141 57	71	142 28
Dunne Lyceum Bureau,	16 18	32	16 50
Durgin Grocery and Provision Company,	64 72	1 97	66 69
E. H. Saxton Company,	161 80	1 33	163 13
E. P. Sanderson Company,	930 35	10 39	940 74
East Douglas Co-operative Association,	20 22	–	20 22
East India Extract Company,	113 26	56	113 82
East Wareham, Onset Bay & Point Independence Street Railway Company,	34 62	–	34 62

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Eastern Printing and Engraving Company,	$56 63	$1 69	$58 32
Empire Shoe Company,	129 44	65	130 09
Essex Automobile and Bicycle Company,	16 18	10	16 28
Essex Cycle Company,	16 18	47	16 65
Excelsior Laundry Company,	388 32	1 94	390 26
F. A. Clapp Horn Company,	161 80	3 24	165 04
Fairhaven Iron Foundry Company,	48 54	–	48 54
Ferd F. French & Co., Limited,	647 20	5 29	652 49
Fiske Rubber Company,	129 44	2 48	131 92
Fitchburg Machine Company,	567 91	3 40	571 31
Fitchburg Steel Ball Company,	56 63	1 13	57 76
Frank H. Hall Company,	45 30	1 35	46 65
Frank Keene Company,	517 76	2 58	520 34
Frederick Kendall Company,	16 18	77	16 95
Gardner Gas Fuel and Light Company,	183 64	90	184 54
Garratt Ford Company,	184 45	8 09	192 54
George H. Wood Company,	194 16	3 98	198 14
George Lawley & Son Corporation,	794 43	7 27	801 70
Gilman Snow Guard Company,	36 40	–	36 40
Graham Shoe Company,	509 67	9 85	519 52
Greenfield Recorder Company,	36 40	72	37 12
Gregory & Brown Company,	323 60	3 61	327 21
Grueby-Faience Company,	242 70	2 71	245 41
H. B. Stevens Company,	63 10	1 57	64 67
H. C. Fish Machine Works Company,	315 51	6 31	321 82
H. L. Aldrich Company,	40 45	27	40 72
H. M. Kinports Company,	51 77	1 09	52 86
Hamblin & Russell Manufacturing Company,	631 02	2 94	633 96
Hanover Printing Company,	32 36	61	32 97
Harrison Brothers Company,	566 30	2 83	569 13
Haverhill & Southern New Hampshire Street Railway Company,	485 40	7 35	492 75
Heath Telephone Company,	145 13	1 91	147 04
Henneman Coffee Roaster Company,	1,472 38	7 36	1,479 74
Higgins & Gifford Boat Manufacturing Company,	61 07	91	61 98
Holly Whip Company,	42 06	1 13	43 19
Holyoke Steam and Gas Pipe Company,	105 17	3 15	108 32
Hoosac Valley Street Railway Company,	1,768 47	8 84	1,777 31
International Jupiter Steel Company,	242 70	5 26	247 96
J. A. Glass Company,	182 02	6 19	188 21

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
J. H. Rogers Carriage Company,	$121 35	$0 73	$122 08
J. H. Williams Wall Paper Company,	80 90	49	81 39
J. P. & W. H. Emond, incorporated,	242 70	4 85	247 55
J. P. Jordan Paper Company,	707 87	13 56	721 43
J. S. Turner Company,	624 54	3 75	628 29
Jackson Patent Shell Roll Corporation,	101 93	6 11	108 04
James H Lamb Company,	320 76	12 18	332 94
John B. Babcock Company,	323 60	2 40	326 00
John C. Delaney Moulding Company,	171 50	3 43	174 93
John Dyke Company,	97 08	1 94	99 02
John F. Merrill Company,	80 90	–	80 90
Journal Newspaper Company,	809 00	15 37	824 37
Kelley Shoe Company,	145 62	4 36	149 98
Kennedy & Sullivan Manufacturing Company,	647 20	3 23	650 43
Kimball Brothers Company,	1,375 30	33 00	1,408 30
L H. Beals & Son Company,	396 41	1 98	398 39
Lamprey Boiler Furnace Mouth Protector Company,	202 25	9 43	211 68
Lang & Jacobs Company,	101 12	1 26	102 38
Lawrence & Methuen Street Railway Company,	566 30	9 73	576 03
Leicester Grocery Company,	77 66	1 55	79 21
Library Bulletin Company,	80 90	2 03	82 93
Lowe Grain Company,	129 44	2 03	131 47
Lowell & Boston Street Railway Company,	873 72	3 73	877 45
Lynn Ice Company,	794 43	21 35	815 78
Lyons Granite Company,	84 13	84	84 97
Marlborough & Westborough Street Railway Company,	1,594 86	9 56	1,604 42
Marlier & Co., Limited,	485 40	12 45	497 85
Marthas Vineyard Electric Light and Power Company,	43 68	84	44 52
Massachusetts Construction Company,	1,504 74	25 51	1,530 25
Massachusetts Investment Company,	161 80	3 24	165 04
Massachusetts Pipe Line Gas Company,	5,630 64	26 27	5,656 91
Massachusetts Telephone and Telegraph Company,	242 70	3 40	246 10
Meadow Brook Farm Company,	40 45	84	41 29
Medfield & Medway Street Railway Company,	809 00	44 49	853 49
Medfield Water Company,	186 07	93	187 00
Mellish & Byfield, Incorporated,	582 48	11 25	593 73
Metropolitan Bolt Company,	48 54	24	48 78

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Middleton Paper Company,	$501 58	$17 28	$518 86
Miller Brothers & Co., Corporation,	647 20	6 30	653 50
Mills & Knight Company,	485 40	5 66	491 06
Miscoe Spring Water Company,	72 81	55	73 36
Morgan & Ball Company,	161 80	3 40	165 20
Nantucket Telephone Company,	40 45	30	40 75
Natick Gas Light Company,	223 28	1 71	224 99
New England Bolt and Nut Company,	194 16	97	195 13
New England Dredging Company,	1,262 04	8 41	1,270 45
New England Motor Company,	145 62	2 50	148 12
New England Publishing Company,	424 72	2 12	426 84
New England Reed Company,	82 51	1 54	84 05
Newburyport Herald Company,	69 57	1 33	70 90
Norfolk Western Street Railway Company,	364 05	20 02	384 07
Norris Livery Company,	88 99	1 76	90 75
Northampton Shoe Company,	161 80	97	162 77
Oliver & Howland Company,	304 18	3 04	307 22
Nute-Hallett Company,	36 40	1 74	38 14
Olympic Amusement Company,	48 54	1 16	49 70
Parsons Manufacturing Company,	129 44	78	130 22
Peoples Combination Clothing Company,	242 70	5 29	247 99
Peoples Furniture Company,	71 19	1 42	72 61
Peoples Ice Company of Worcester,	186 84	5 03	191 87
Pittsfield Journal Company,	32 36	16	32 52
Plymouth Rubber Company,	205 48	1 23	206 71
Plymouth Stove Foundry Company,	103 55	3 21	106 76
Prentice Brothers Company,	953 81	11 29	965 10
Press Clipping Bureau,	80 90	81	81 71
Putnam Company,	323 60	6 47	330 07
Quinsigamond Lake Steamboat Company,	56 63	71	57 34
Randall Faichney Company,	153 71	2 75	156 46
Rawson & Morrison Manufacturing Company,	1,008 01	16 80	1,024 81
Re-New Lamp Company,	347 87	3 47	351 34
Revere Roller Coaster Company,	108 00	1 40	109 40
S. A. Freeman Company,	88 99	70	89 69
S. Armstrong Company,	161 80	81	162 61
S. M. Howes Company,	679 56	3 17	682 73
Samuel Ward Company,	436 86	2 04	438 90
Sargent Conant & Co., Incorporated,	161 80	80	162 60
Scandinavian Importing Company,	485 40	2 42	487 82

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Seth W. Fuller Company,	$312 27	$1 56	$313 83
Shady Hill Nursery Company,	970 80	19 42	990 22
Shedd & Crane Leather Company,	339 78	6 80	346 58
Silas Pierce & Co., Limited,	2,022 50	24 27	2,046 77
Spatula Publishing Company,	161 80	80	162 60
Springfield Coliseum Company,	64 72	39	65 11
Springfield Construction Company,	61 48	1 84	63 32
Springfield Drop Forging Company,	760 46	14 83	775 29
Springfield Supply Company,	16 18	16	16 34
Spy Company,	161 80	3 33	165 13
T. Casey Company,	32 36	24	32 60
T. F. Little Oil Company,	49 34	1 48	50 82
Telegram Publishing Company,	32 36	1 44	33 80
Thomas J. Gavin Company,	32 36	63	32 99
Townsend Co-operative Broom Company,	12 94	–	12 94
Troy White Granite Company,	622 52	3 11	625 63
Turners Falls Lumber Company,	75 31	–	75 31
Union Fireworks Company,	48 54	24	48 78
Union Shoe Company,	35 04	54	35 58
W. B. Clarke Company,	485 40	2 43	487 83
W. E Rice Company,	145 62	3 64	149 26
Wachusett Mills,	461 13	2 30	463 43
Wales Book Binding Company,	35 59	36	35 95
Waltham Watch Tool Company of Springfield, Mass.,	72 81	73	73 54
Wason Manufacturing Company,	1,859 08	9 30	1,868 38
Webber Lumber Company,	525 85	2 62	528 47
Weymouth & Braintree Publishing Company,	32 36	–	32 36
Weymouth Seam-face Granite Company,	101 93	2 16	104 09
Whitney Manufacturing Company,	262 92	6 84	269 76
William Bourne & Son Piano Company,	161 80	3 58	165 38
Woburn Light, Heat and Power Company,	592 18	5 74	597 92
Ziegler Electric Company,	485 40	22 81	508 21
	$72,248 48	$940 48	$73,188 96

Miscellaneous Collections.

A. O. Speare Company, fee for filing certificate of condition,	$5 00
Acme Manufacturing Company, fee for filing certificate of condition for 1900,	5 00
Adams Gas Light Company, penalty for failure to file annual return with Gas and Electric Light Commissioners,	10 00

Adams Electric Light and Power Company, fee for filing certificate of condition,	$5 00
Adams Marble Company, fee for filing certificate of condition,	5 00
Agawam Ice Company, fee for filing certificate of condition,	5 00
Albermarle Slate Company, fee for filing certificate of condition,	5 00
Allen Machine Company, fee for filing certificate of condition,	5 00
American Camera Manufacturing Company, fee for filing certificate of condition,	5 00
American Pad and Paper Company, fee for filing certificate of condition,	5 00
Amesbury Opera House Company, fee for filing certificate of condition,	5 00
Arlington Co-operative Association, fee for filing certificate of condition,	5 00
Ayer Electric Light Company, Gas and Electric Light Commissioners' tax for 1902,	4 46
B. L. Bragg Company, fee for filing certificate of condition,	5 00
Baker-Hunnewell Company, fee for filing certificate of condition,	5 00
Biddle & Smart Company, fee for filing certificate of condition,	5 00
Blue Hill Granite Company, fee for filing certificate of condition,	5 00
Boston, claim for tide water displaced in Dorchester Bay,	330 00
Boston Oregon Mast Company, fee for filing certificate of condition,	5 00
Boston Real Estate Association of Boston, fee for filing certificate of condition,	5 00
Bradley Fertilizer Company, fee for filing certificate of condition,	5 00
Brimfield Hotel Company, fee for filing certificate of condition,	5 00
Bullard Camera Company, fee for filing certificate of condition,	5 00
Burnett Paint Company, fee for filing certificate of condition,	5 00
Bush Market Company, fee for filing certificate of condition,	5 00
C. A. Edgarton Manufacturing Company, fee for filing certificate of condition,	5 00
Cape Ann Printing Company, fee for filing certificate of condition,	5 00
Carter, Rice & Co. Corporation, fee for filing certificate of condition,	5 00
Carriage Wheel and Gear Company, fee for filing certificate of condition,	5 00
Citizens Telephone and Telegraph Company, fee for filing certificate of condition,	5 00
Chamberlain Metal Weather Strip Company, fee for filing certificate of condition for 1901,	5 00

Commonwealth Shoe and Leather Company, fee for filing certificate of condition,	$5 00
Cook & Grew Company, fee for filing certificate of condition,	5 00
Cutter Tower Company, fee for filing certificate of condition,	5 00
Coates Clipper Manufacturing Company, fee for filing certificate of condition,	5 00
Carlow & Putnam Company, fee for filing certificate of condition,	5 00
Child Acme Cutter and Press Company, fee for filing certificate of condition,	5 00
Daily News Company, fee for filing certificate of condition,	5 00
Damon Safe and Iron Works Company, fee for filing certificate of condition,	5 00
Danvers Gas Light Company, Gas and Electric Light Commissioners' tax for 1902,	5 55
Dillon Machine Company, fee for filing certificate of condition,	5 00
Draper Machine Tool Company, fee for filing certificate of condition,	5 00
Durgin Grocery and Provision Company, fee for filing certificate of condition,	5 00
Fifield Tool Company, fee for filing certificate of condition,	5 00
Fisk Rubber Company, fee for filing certificate of condition,	5 00
Fisher-Churchill Company, fee for filing certificate of condition,	5 00
Fitchburg Manufacturing Company, fee for filing certificate of condition,	5 00
Flint Building and Construction Company, fee for filing certificate of condition,	5 00
Fore River Company, fee for filing certificate of condition,	5 00
Frank Keene Company, fee for filing certificate of condition,	5 00
Franklin Educational Company, fee for filing certificate of condition,	5 00
Franklin Telegraph Company, fee for filing certificate of condition,	5 00
Frederick Kendall Company, fee for filing certificate of condition,	5 00
George D. Emerson Company, fee for filing certificate of condition,	5 00
Gilman Snow Guard Company, fee for filing certificate of condition,	5 00
Gloucester Gas Light Company, penalty for failure to file annual return with Gas and Electric Light Commissioners,	10 00
H. A. Lothrop Manufacturing Company, fee for filing certificate of condition,	5 00
Hampden Automatic Telephone Company, fee for filing certificate of condition,	5 00
Hingham Seam-face Granite Company, fee for filing certificate of condition,	5 00

Hollingsworth & Vose Company, fee for filing certificate of condition,	$5 00
Holly Whip Company, fee for filing certificate of condition,	5 00
Holyoke Steam and Gas Pipe Company, fee for filing certificate of condition,	5 00
Hunt Spiller Manufacturing Company, fee for filing certificate of condition,	5 00
Hutchins Narrow Fabric Company, fee for filing certificate of condition,	5 00
J. P. Jordan Paper Company, fee for filing certificate of condition,	5 00
Jewett Piano Company, fee for filing certificate of condition,	5 00
K. & W. Company, fee for filing certificate of condition,	5 00
Kelly Shoe Company, fee for filing certificate of condition,	5 00
Kimball Brothers Company, fee for filing certificate of condition,	5 00
Knight, Alice H., claim for board of Margaret H. Knight at Westborough Insane Hospital,	80 00
Knowles Freeman Fish Company, fee for filing certificate of condition,	5 00
Lamprey Boiler Furnace Mouth Protector Company, fee for filing certificate of condition,	5 00
Leicester Grocery Company, fee for filing certificate of condition,	5 00
Leland Filter Company, fee for filing certificate of condition,	5 00
Lyons Granite Company, fee for filing certificate of condition,	5 00
Malden Mail Company, fee for filing certificate of condition,	5 00
Mansfield Co-operative Furnace Company, fee for filing certificate of condition,	5 00
Marblehead Gas and Electric Light Company, Gas and Electric Light Commissioners' tax,	5 88
Marshall Engine Company, fee for filing certificate of condition,	5 00
Martha's Vineyard Electric Light and Power Company, fee for filing certificate of condition,	5 00
Martha's Vineyard Street Railway Company, Railroad Commissioners' tax for 1902,	75
Massachusetts Investment Company, fee for filing certificate of condition,	5 00
Massachusetts Title Insurance Company, fee for filing certificate of condition,	5 00
Massasoit Whip Company, fee for filing certificate of condition,	5 00
Mattakisset Hall Association, fee for filing certificate of condition,	5 00
Murray Cone Shoe Company, fee for filing certificate of condition,	5 00
New England & Savannah Steamship Company, fee for filing certificate of condition,	5 00

New England Dredging Company, fee for filing certificate of condition,	$5 00
New England Horse Exchange Company, fee for filing certificate of condition,	5 00
New England Rubber Company, fee for filing certificate of condition,	5 00
Newark Shoe Company, fee for filing certificate of condition,	5 00
Newburyport Herald Company, fee for filing certificate of condition,	5 00
Nutting, Charles H., defendant's costs in Nutting *v.* Commonwealth of Massachusetts,	20 00
Oak Grove Creamery Company, fee for filing certificate of condition,	5 00
Old Colony Rubber Company, fee for filing certificate of condition,	5 00
Olympic Amusement Company, fee for filing certificate of condition,	5 00
Olympic Amusement Company, fee for filing certificate of condition,	5 00
P. P. Emory Manufacturing Company, fee for filing certificate of condition,	5 00
Page Electric Company, fee for filing certificate of condition,	5 00
Palmer, Charles J., claim for board of Gertrude S. Palmer at Danvers Insane Hospital,	51 43
Persons Manufacturing Company, fee for filing certificate of condition,	5 00
Peter Ross Company, fee for filing certificate of condition,	5 00
Peter Wood Dyeing Company, fee for filing certificate of condition,	5 00
Political Publishing Company, fee for filing certificate of condition,	5 00
Progressive Fraternity, Incorporated, claim for care and custody of deposits for 1892,	66
Quigley, J., & Son, damages to State hatchery at Winchester, caused by blasting,	28 00
Quinsigamond Co-operative Baking Company, fee for filing certificate of condition,	5 00
R. H. Smith Manufacturing Company, fee for filing certificate of condition,	5 00
Randall-Faichney Company, fee for filing certificate of condition,	5 00
Robbins Spring Water Company, fee for filing certificate of condition,	5 00
Rochdale Hall Company, fee for filing certificate of condition,	5 00
Roxbury Central Wharf, fee for filing certificate of condition,	5 00
Royal Steam Heater Company, fee for filing certificate of condition,	5 00
S. A. Freeman Company, fee for filing certificate of condition,	5 00

Samuel Winslow Skate Manufacturing Company, fee for filing certificate of condition,	$5 00
Shady Hill Nursery Company, fee for filing certificate of condition,	5 00
Silvey-Wyckoff Company, fee for filing certificate of condition,	5 00
Simonds Rolling Machine Company, fee for filing certificate of condition,	5 00
Smith-Warren Company, fee for filing certificate of condition,	5 00
Smith, W. A., claim for board of Harriet R. Smith at Westborough Insane Hospital,	392 86
South Hadley Falls Electric Light Company, fee for filing certificate of condition,	5 00
Springfield Coliseum Company, fee for filing certificate of condition,	5 00
Springfield Construction Company, fee for filing certificate of condition,	5 00
Springfield Drop Forging Company, fee for filing certificate of condition,	5 00
Springfield Steam Power Company, fee for filing certificate of condition,	5 00
Standard Cloth Meter Company, fee for filing certificate of condition,	5 00
Steere, Laura M., claim for board of Helen M. Steere at Westborough Insane Hospital,	879 20
Sterling Worsted Company, fee for filing certificate of condition,	5 00
Stoughton Gas and Electric Light Company, Gas and Electric Light Commissioners' tax for 1902,	8 00
Suspension Transportation Company, fee for filing certificate of condition,	5 00
Sutton, Richard W., claim for board of Fannie R. Smith at Westborough Insane Hospital,	105 00
T. F. Little Oil Company, fee for filing certificate of condition,	5 00
Taunton Evening News, fee for filing certificate of condition,	5 00
Tribune Building Company, fee for filing certificate of condition,	5 00
Troy White Granite Company, fee for filing certificate of condition,	5 00
Union Express Company, fee for filing certificate of condition,	5 00
Union Fire Works Company, fee for filing certificate of condition,	5 00
United States Compound Oxygen Company, fee for filing certificate of condition for 1901,	5 00
W. E. Tillotson Manufacturing Company, fee for filing certificate of condition,	5 00
Wakefield Water Company, fee for filing certificate of condition,	5 00

Warren Specialty Manufacturing Company, fee for filing certificate of condition,	$5 00
West Chop Steamboat Company, fee for filing certificate of condition,	5 00
Weymouth Light and Power Company, Gas and Electric Light Commissioners' tax for 1902,	33 51
Williamstown Gas Company, fee for filing certificate of condition,	5 00
Wolfson, Joseph, corporation tax of the Joseph Wolfson Company for 1898, with interests and costs,	58 81
Woodbury Company, fee for filing certificate of condition,	5 00
Wright & Colton Wire Cloth Company, fee for filing certificate of condition,	5 00
Ziegler Electric Company, fee for filing certificate of condition,	5 00
	$2,674 11

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Dec. 31, 1902, for examination and report thereon: —

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1902.					
Jan. 13,	New York,	William Davis,	Larceny, etc.,	Suffolk,	Lawful and in proper form.
Jan. 23,	Pennsylvania,	Geo. W. Clarke,	Larceny,	Essex,	Lawful and in proper form.
Jan. 31,	Illinois,	Robert F. Stone,	Forgery,	-	Lawful and in proper form.
Feb. 11,	New York,	James A. Leslie,	Forgery,	Suffolk,	Lawful and in proper form.
Feb. 18,	Illinois,	John A. Robinson,	Larceny,	Suffolk,	Lawful and in proper form.
Feb. 28,	New Hampshire,	Martha S. Munsay,	Uttering forged will,	Middlesex,	Lawful and in proper form.
March 11,	New York,	Jos. W. Blondin,	Murder,	Middlesex,	Lawful and in proper form.
March 11,	New York,	Herbert R. Leisk,	Forgery,	Suffolk,	Lawful and in proper form.
March 11,	New York,	Benj. Rosenthal,	Larceny,	Suffolk,	Lawful and in proper form.
March 21,	Illinois,	Walter Johnson,	Larceny,	Suffolk,	Lawful and in proper form.
April 12,	Missouri,	William Carlin,	Larceny,	Suffolk,	Lawful and in proper form.
May 6,	Maine,	Marion K. Gould,	Larceny,	Middlesex,	Lawful and in proper form.
May 12,	New York,	Samuel Cohen,	Larceny,	Suffolk	Lawful and in proper form.

May	12,	New York,	Leroy C. Shear,	Forgery,	Suffolk,	Lawful and in proper form.
May	15,	Connecticut,	Merill S. Gridley,	Larceny,	Suffolk,	Lawful and in proper form.
May	28,	Colorado,	Walter R. Shepard,	Larceny,	Essex,	Lawful and in proper form.
June	11,	Maine,	Ada F. Gardner,	Forgery,	Plymouth,	Lawful and in proper form.
June	23,	Arizona,	William Caldwell,	Forgery,	Middlesex,	Lawful and in proper form.
July	3,	California,	L. O. Hoffman,	Larceny,	Hampden,	Lawful and in proper form.
July	9,	New York,	John H. Provost,	Larceny,	Worcester,	Lawful and in proper form.
July	9,	Connecticut,	Theodore Marsden,	Larceny,	Worcester,	Lawful and in proper form.
July	24,	New Jersey,	Frank Read,	Forgery,	Suffolk,	Lawful and in proper form.
Aug.	1,	Rhode Island,	Haney Honey,	Larceny,	Suffolk,	Lawful and in proper form.
Aug.	23,	New York,	Samuel Brotzski,	False pretences,	Suffolk,	Lawful and in proper form.
Aug.	29,	Dominion of Canada,	George W. Clarke,	Larceny,	-	Lawful and in proper form.
Sept.	29,	Illinois,	Hussian Ali,	Larceny,	Suffolk,	Lawful and in proper form.
Oct.	13,	New York,	Frank J. Fitzgibbons,	Larceny,	Suffolk,	Lawful and in proper form.
Oct.	17,	New York,	John C. Blamdell,	Larceny,	Suffolk,	Lawful and in proper form.
Oct.	24,	Virginia,	H. B. Spencer,	Larceny,	Essex,	Lawful and in proper form.
Nov.	1,	Pennsylvania,	Timothy A. Reardon,	Receiving stolen property,	Essex,	Lawful and in proper form.
Nov.	7,	Pennsylvania,	Charles Green,	Breaking and entering,	-	Lawful and in proper form.
Nov.	25,	New Hampshire,	Charles Cargill,	Larceny from person,	Middlesex,	Lawful and in proper form.
Dec.	11,	New York,	Philander B. Hall,	Forgery,	Hampden,	Lawful and in proper form.
Dec.	11,	New York,	Edward F. Franklin,	Larceny from person,	Essex,	Lawful and in proper form.

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Dec. 31, 1902, for examination and report thereon: —

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1902.				
Jan. 16,	Arkansas,	Robert Sanborn,	False pretences,	Lawful and in proper form.
Jan. 22,	Illinois,	Maud Walker,	Larceny,	Lawful and in proper form. Governor refused to issue papers on ground of lack of identification of fugitive.
Jan. 31,	New York,	Charles G. Willment,	Grand larceny,	Lawful and in proper form.
Feb. 17,	New Hampshire,	James A. Lyons,	Breaking and entering,	Lawful and in proper form.
April 14,	Colorado,	Philip A. Troufetter,	Larceny,	Not in proper form.
May 1,	Missouri,	Mamie Ward,	Robbery,	Lawful and in proper form.
May 7,	New York,	Harry C. Reed,	Receiving stolen property,	Requisition refused.
May 28,	California,	Frank J. Silvema,	Rape,	Lawful and in proper form.
June 11,	Illinois,	Andrew Coutas,	Larceny,	Lawful and in proper form.
June 14,	Pennsylvania,	George Bailey,	Burglary,	Lawful and in proper form.
June 20,	Alabama,	Richard Sanders,	Murder,	Not in proper form.
June 27,	Missouri,	Henry Armstrong,	Grand larceny,	Lawful and in proper form.
July 18,	New Hampshire,	Stroosy St. George,	Larceny,	Lawful and in proper form.
July 22,	New York,	James Ingraham,	Abduction,	Lawful and in proper form.
Aug. 9,	Pennsylvania,	Paul Brigham,	Forgery,	Lawful and in proper form.

Aug. 11,	South Carolina,	Julian Foster,	Murder,	Lawful and in proper form.
Aug. 20,	Vermont,	Henry Coy,	Grand larceny,	Lawful and in proper form.
Aug. 27,	New York,	Angelo Seterio,	Abduction,	Lawful and in proper form.
Aug. 27,	Maine,	Wm. W. Damon,	Polygamy,	Lawful and in proper form.
Aug. 27,	North Carolina,	J. Munroe Rogers,	Arson,	Lawful and in proper form.
Sept. 2,	Ohio,	Abdoo Satfee,	Embezzlement,	Lawful and in proper form.
Sept. 5,	New Jersey,	Anton Kalesky,	Grand larceny,	Not in proper form.
Oct. 1,	New Jersey,	Joseph Cerrissy,	Obtaining money under false pretences,	Lawful and in proper form.
Oct. 22,	Maine,	Morris Taylor,	Receiving stolen goods,	Lawful and in proper form.
Dec. 5,	Vermont,	J. E. Baker,	Obtaining money under false pretences,	Lawful and in proper form.
Dec. 20,	Michigan,	Henry Rodgers and Della Cameron,	Larceny,	Lawful and in proper form.

RULES OF PRACTICE IN INTERSTATE RENDITION.

Every application to the Governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney: —

(*a*) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(*b*) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(*c*) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(*d*) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(*e*) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(*f*) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(*g*) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(*h*) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(*i*) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant, that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant, must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence,

the application may be made by the jailer, sheriff, or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.